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Directory of the American Society of Certified Public Accountants, May 1, 1927

American Society of Certified Public Accountants

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of

The American Society of Certified Public Accountants

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Members of State Boards of Accountancy

Officers of State Organizations

Membership Roster

Constitution and By-Laws



The American Society of Certified Public Accountants

Woodward Building

Washington, D. C.

MAY 1, 1927

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Symons Block, Spokane, Wash.

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OFFICIALS OF STATE ORGANIZATIONS OF CERTIFIED PUBLIC ACCOUNTANTS

COMPILED BY THE AMERICAN SOCIETY OF CERTIFIED PUBLIC
ACCOUNTANTS AS OF MAY 1, 1927

Note: The Society would appreciate any errors in this list being called to its attention.

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Secretary-Treasurer, John F. Andrews, C. P. A., Empire Building,
Birmingham, Ala.

Arkansas Society of Certified Public Accountants:

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1001 Home Insurance Building,
Little Rock, Ark.
Secretary, J. I. Trawick, C. P. A.,
Southern Trust Building, Little
Rock, Ark.

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Second Vice President, Geo. M. Thompson, C. P. A., 546 Title Insurance
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738 U. S. National Bank Building,
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Vice President, Leon Williams, C. P. A., First National Bank Building,
Denver, Colo.
Secretary, F. Tillman Brownne, C. P. A., 530 Foster Building, Denver, Colo.
Treasurer, Julius von Tobel, C. P. A.,
1010 Foster Building, Denver, Colo.

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Vice President, Henry Knust, C. P. A., 43 Farmington Avenue, Hartford, Conn.
Secretary, Warren M. Brown, C. P. A., 750 Main Street, Hartford, Conn.
Treasurer, Louis Sagal, C. P. A., 152 Temple Street, New Haven, Conn.

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Equitable Building, Wilmington, Del.
Vice President, Will A. Clader, C. P. A., Packard Building, Philadelphia, Pa.
Secretary, C. E. Iszard, C. P. A., Du Pont Building, Wilmington, Del.
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District of Columbia Institute of Certified Public Accountants:

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Washington, D. C.
Vice President, C. Vaughan Darby, C. P. A., Munsey Building, Washington, D. C.
Secretary-Treasurer, Lester A. Pratt, C. P. A., Hibbs Building, Washington, D. C.

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Jacksonville, Fla.
Secretary, J. M. Jordan, C. P. A., Barnett National Bank Building,
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Treasurer, John A. Hall, C. P. A., Barnett National Bank Building,
Jacksonville, Fla.

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Secretary, Victor Markwalter, C. P. A., Marion Building, Augusta, Ga.
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Idaho Society of Certified Public Accountants:

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Secretary-Treasurer, J. W. Robinson, C. P. A., 420 Empire Building, Boise, Idaho.

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Vice President, J. Angus Steven, C. P. A., 7 South Dearborn Street, Chicago, Ill.
Secretary-Treasurer, Lewis E. Ashman, C. P. A., 310 South Michigan Avenue, Chicago, Ill.

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 Vice President, J. D. French, C. P. A., 1133 Topeka Boulevard, Topeka, Kans.
 Secretary-Treasurer, J. D. M. Crockett, C. P. A., Continental Building, Kansas City, Mo.

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 Secretary, S. W. Eskew, C. P. A., Inter-Southern Building, Louisville, Ky.
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 Secretary-Treasurer, J. J. Gannon, C. P. A., Care of Southern Drug Co., Houston, Tex.

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 Vice President, W. E. Nissen, C. P. A., Walker Bank Building, Salt Lake City, Utah.
 Secretary-Treasurer, George Patrick, C. P. A., 608 Walker Bank Building, Salt Lake City, Utah.

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State and City Bank Building,
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C. P. A., Law Building, Norfolk,
Va.
Secretary-Treasurer, Geo. T. Dur-
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mond, Va.

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Secretary-Treasurer, Frederick W.
Buff, C. P. A., 962 Stuart Building,
Seattle, Wash.

**West Virginia Society of Certified Pub-
lic Accountants:**

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A., 425 East Water Street, Milwau-
kee, Wis.

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Accountants:**

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401 O. & S. Building, Casper, Wyo.
Vice President, W. D. Batchellor, C.
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Wyo.
Secretary-Treasurer, A. H. McDoug-
all, C. P. A., First National Bank
Building, Rawlins, Wyo.

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(Arranged Geographically)

(All members are Certified Public Accountants. Unless otherwise noted each member holds a C. P. A. certificate from the State in which he is listed.)

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Christian, W. J., 2218 Age Herald Building.
Cobb, H. C., (Ga.) 1008 Martin Building.
Hammond, Frank L., Age Herald Building.
Moses, Charles H., 827 First National Bank Building.
Sauer, Conrad, Jr., Age Herald Building.
Scarborough, J. J., Jr., 5628 Fourth Avenue, South.
Schultz, Otto H., 1910-11 American Trust Building.

Mobile—

Rosson, George T., First National Bank Building.
Smith, Walter K., 317 First National Bank Building.

Montgomery—

Aldridge, Mayer W., P. O. Box 695.
Dowe, James E., Box 417.
Troy, Robert E., Bell Building.

ARIZONA:

Phoenix—

Plunkett, Willis H., Box 1385.
Smith, Arthur John, 206 Heard Building.
Smith, James A., Arizona Fire Building, Room 12.
Wagner, John W., 601 North Fourth Avenue, P. O. Box 696.

Prescott—

Weidler, Chas. A., Prescott State Bank Building.

Tucson—

Lawton, James M., Box 597.
Taylor, William E., (Colo.) P. O. Box 127.

ARKANSAS:

El Dorado—

Abbott, George H., (Okla.) 305-7 First National Bank Building.
Kinard, Caddie H., 313 Exchange Building.

Fort Smith—

Gilbertson, Gilbert S., (Okla.) First National Bank Building.

Little Rock—

Croft, Lyle B., 804-6 Home Insurance Building.
Eaton, F. L., Exchange Bank Building.
Farmer, J. Frank, (Tenn.) 317 Bankers Trust Building.
Findley, Willis W., Rector Building.
Hennegin, H. W., 1001 Home Insurance Building.
McDuffie, Archie V., 614 Boyle Building.
Rebsamen, Raymond H., Home Insurance Building.
Stewart, James V., 614 Boyle Building.

Pine Bluff—

Reinberger, E. S., 117 Main Street.

Stuttgart—

Chapman, Sidney S. (Ga.)

CALIFORNIA:

Alameda—

Myers, C. Carl, (Oreg.) 1703 St. Charles Street.

Altadena—

Burby, Raymond J., 290 E. Las Flores Drive.

Berkeley—

Brethauer, John D., Koerber Building.

Fresno—

Oyster, C. Edwin, 1309-12 Pacific Southwest Building.

Glendale—

Hutchinson, Arthur W., 518 Security Building.

Healdsburg—

Cooper, John Edward, 323 West Street.

Hollywood—

Bischoff, Samuel (N. H.) 1438 Gower Street.

Griffiths, Ernest E., 7702 Fountain Avenue.

Huntington Park—

Stuart, Lyman H., 102 North Santa Fe Avenue.

Los Angeles—

Aldrich, Bertha L., W. M. Garland Building.

Anderson, Arthur H., 608 Loew's State Building.

Aye, Elias J., 800 Roosevelt Building.

Berger, Eugene M., Suite 727, Roosevelt Building.

Black, C. S., 935 Valencia Street.

Blackman, Wm. R., 614-618 Stock Exchange Building.

Blight, Reynold E., 1228 C. C. Chapman Building.

Brady, Edward, 2423 East Twenty-eighth Street.

Caster, James A., 421 W. M. Garland Building.

Cole, R. W. E., Van Nuys Building.

Cooper, Arville R., 1428 C. C. Chapman Building.

Creamer, Maurice J., 737 Citizens National Bank Building.

Decker, Louis H., W. M. Garland Building.

Dempsey, Thomas R., 508 Security Building.

Duggan, Carl J., 1316 Lemoyne Street.

Espinoza, Valentine B., 924 Central Building.

Gillis Murdoch J., Jr., 521 Stock Exchange Building.

Godfrey, E. E., 215 W. Sixth Street.

Graves, W. C., 306 South Citrus Avenue.

Greenfield, Jesse A., Citizens National Bank Building.

Hails, Raymond R., 412 W. Sixth Street, Room 1322.

Hamilton, A. E., 1227 Harper Avenue.

Higgins, M. L., 6875 Camrose Drive.

Hill, Harry K., 826 Title Insurance Building.

Hoage, W. Grant, 902 Pacific Southwest Bank Building.

Horton, John F., 1010 Subway Terminal Building.

Jones, Charles S., 714 South Hill Street.

Kohr, Walter P., 1128 Story Building.

Kottemann, Wm. C., 1031 South Broadway.

Lewis, William H., 615 Pacific Mutual Building.

Macfarlane, A. S., 1125-30 I. N. Van Nuys Building.

Macleod, A. D., 1125-30 I. N. Van Nuys Building.

CALIFORNIA—Continued.**Los Angeles—Continued.**

Mansfield, E., 810 South Flower Street, Suite 1016.
McConnell, Samuel J., 833 South Spring Street.
McKee, Raymond W., 1112 Bartlett Building.
McMahon, Francis M., Subway Terminal Building.
Meitner, George F., 730 Standard Oil Building.
Mills, Harry B., 1201 A. G. Bartlett Building.
Mitchell, Walter K., 714 H. W. Hellman Building.
Moore, Harry W., 220 Bartlett Building.
Moreton, Amos L., Los Angeles Gas & Electric Corporation Building.
Moss, Oscar, 602 Sun Finance Building.
Opp, Carl D., 742 South Hill Street.
Paeske, Julius W., 922 Central Building.
Palethorpe, W. J., H. W. Hellman Building.
Perrigo, F. B., (Mich.) 262 Chamber of Commerce Building.
Pruner, Clayton C., (Mo.) 527 South Catalina Street.
Ragland, H. W., 924 Central Building.
Rarity, William W., 804-6 Van Nuys Building.
Riemer, John L., 1010 Western Pacific Building.
Riley, Ernest L., 1216 Haas Building.
Rothman, Emanuel, 618-19 Lincoln Building.
Smith, Otho E., 808 Hellman Bank Building.
Teasley, William H., 261-2-3 New Chamber of Commerce Building.
Thomas, H. Ivor, 220 A. G. Bartlett Building.
Thompson, George M., 546 Title Insurance Building.
Wheeler, Herbert A., 1228 C. C. Chapman Building.
Whittaker, B. H., 1542 West Forty-ninth Street.
Wolff, Arthur, 405 Haas Building.
Wright, Walter C., 356 South Spring Street.
Young, Alexander, (Oreg.) 402 Merritt Building.
Zeitlin, Robert M., Lane Mortgage Building.

Oakland—

Koester, Henry C., 5356 Wentworth Avenue.
Perry, R. H., American Bank Building.
Sherman, A. F., Central Bank Building.
Starks, H. A., 902 Ray Building.
Timpson, L. S., Central Bank Building.

Orange Cove—

Le Masters, Earle H., (Ohio) First National Bank.

Pasadena—

Cheadle, Eliot H., 2300 Ontario Avenue.
Rohne, Chester S., 232 Security Building.

Riverside—

Bennett, M. H., Southern Sierras Power Company.
McCrea, R. L., Suite 16 and 17 Jackson Building.

Sacramento—

Barnes, Clair C., State Board of Control.
Lumbard, Chas., Capital National Bank Building.
Morrice, E., State Board of Control.

CALIFORNIA—Continued.

San Bernardino—

Eadie, William H., 506-12 Andreson Building.

San Diego—

Everts, Leslie S., 727 First National Bank Building.

Unzicker, Edgar L., 602 Commonwealth Building.

Wansley, R. M., 715-16 Electric Building.

San Francisco—

Ball, Alexander, Hearst Building.

Barnett, Peter, 519 California Street.

Bland, T. Noel, 475 Brannan Street.

Bours, B. W., 620 Market Street.

Buchanan, Robert, 2 Pine Street.

Bullock, Fred D., 485 California Street.

Cerf, Myrtle, 519 California Street.

Clark, Will G., (Wash.) 310 Oceanic Building.

Clayton, O. F., 524 Mills Building.

Cummings, John, 933-934 Hunter Dulin Building.

Dawson, C. M., Hearst Building.

Diebels, L. T., 369 Pine Street.

Dolge, William, 369 Pine Street.

Frink, A. Frank, 593 Market Street.

Garlick, W. A., 625 Market Street.

Gillin, James H., 519 California Street.

Heymann, Paul, 610 Mills Building.

Hicklin, Benjamin, 369 Pine Street.

Hodges, B. W., (Oreg.) 141 California Street.

Hood, Walter, Standard Oil Building, Bush and Sansome Streets.

Huggard, A. H., 369 Pine Street.

Jordan, Edward B., 110 Sutter Street.

Kasch, George J., 325 Bush Street.

Keast, George R., 2 Pine Street.

Kehoe, Joseph F., Hobart Building.

Kellogg, Harold A., 485 California Street.

Knowlton, Leslie D., 369 Pine Street.

Logan, Ernest, (Wash.) 891 Mills Building.

MacKenzie, Murdo, 255 California Street.

Penney, L. H., Penney, Stephenson & Bossana, 405 Montgomery Street.

Prior, J. F., 703 Market Street.

Satchell, George E. H., 369 Pine Street.

Smith, Charles F., 310 Oceanic Building.

Smyth, James F., 401 Chancery Building, 564 Market Street.

Staehling, C. C., 210 Crocker Building.

Stout, C. C., 1302-4 Humboldt Bank Building.

Strong, Addison G., Standard Oil Building, Bush and Sansome Streets.

Sully, J. O., 260 California Street.

Tooley, H. H., 775 Post Street.

Travis, A. V., American Bank Building.

Van Dame, Charles E., 481-3 Mills Building.

Weile, H. R., 644 Mills Building.

Wolf, Walther, 625 Market Street.

Wunner, E. G., 260 California Street.

CALIFORNIA—Continued.**San Mateo—**

Piatt, Clifford E., 529 San Mateo Drive.

Santa Barbara—

Clarke, William H., (R. I.) R. F. D. 1, Box 34.

Stanford University—

Jackson, J. Hugh, (Wis.) Box 2428.

COLORADO:**Denver—**

Baldwin, Arthur L., Suite 4, Fonticis Building.

Bartow, E. C., 4543 East Sixteenth Avenue.

Bowman, Ernest Dexter, 1431 Lawrence Street.

Brownne, F. Tillman, Foster Building.

Collins, Clem W., Collins, Witting & Co., Foster Building.

Connor, James T. M., (Wyo.) 855 Marion Street.

Counts, Oakley Ford, 2101 Blake Street.

Crane, Richard Moore, Chamber of Commerce Building.

Deatherage, C. E., 1724 Champa Street.

Grabow, J. H., Colorado Building.

Heider, Walter E., 626 Foster Building.

Helwig, Clarence Franklin, care of Rocky Mountain Fuel Company,
Temple Court Building.

Lawrence, Thos. H., 722 U. S. National Bank Building.

Linck, Louis C., U. S. National Bank Building.

Manns, Emma, 1010 Foster Building.

Morrison, Wm. D., 1125 First National Bank Building.

Nelson, Henry W., 1025 First National Bank Building.

Redeker, Allen, Foster Building.

Smith, M. R., 524 Denham Building.

Trant, W. M., 722 U. S. National Bank Building.

Witting, Theodore J., Collins, Witting & Co., Foster Building.

Pueblo—

Hatton, William B., 318 Thatcher Building.

Underwood, T. S., Box 511.

CONNECTICUT:**Bethel—**

Kellner, J. E., 31 Elizabeth Street.

Bridgeport—

Covitt, Philip, 804 Security Building.

Friedberg, Milton H., 494 Gurdon Street.

Keating, Wm. L., 983 Howard Avenue.

Shook, S. Earl, 945 Main Street.

Wilson, Charles C., 404 Fairview Avenue.

Burnside—

Campbell, George F., Laria Avenue.

Devon—

Oliver, R. J. G.

Hartford—

Brown, Warren M., 750 Main Street.

Coates, Chas. F., 750 Main Street.

Feinblum, Wm., 54 Church Street.

CONNECTICUT—Continued.

Hartford—Continued.

Hadfield, Seth, 750 Main Street.
 Jacobs, Harry, 750 Main Street.
 Knust, Henry, 43 Farmington Avenue.
 Lerner, M. E., 750 Main Street.
 Perlysky, Louis, 983 Main Street.
 Raphael, Edward, 750 Main Street.
 Reid, John H., Old Hartford Fire Building.
 Rothwell, Percy, 750 Main Street.
 Schaffman, Abraham, 54 Church Street.
 Schwartz, Harry K., 75 Pearl Street.
 Soule, F. E., 750 Main Street.
 Stolper, Maurice, 983 Main Street.
 Troub, Leonard M., 750 Main Street.
 Weiner, Maurice, 983 Main Street.

Middletown—

Cambria, Guy, 296 Main Street.
 Goldner, P. J., Ridge Road.
 Roth, John S., 296 Main Street.

New Canaan—

Becker, Anthony F. B., 31 Mead Street.

New Haven—

Baker, L. B., (Mass.) 42 Church Street.
 Buckingham, Leroy A., 152 Temple Street.
 May, Irville A., 129 Church Street.
 Petze, Edward Irving, 70 Judson Avenue.
 Pollowitz, Reuben, 341 State Street.
 Sagal, Lewis, 152 Temple Street.
 Smith, Ralph C., 116 Church Street.
 Weston, Rolfe A., 129 Church Street.

New London—

Alexander, H. N., 565 Montauk Avenue.

Norwalk—

Curtis, George E., 11 Mott Avenue.

Norwich—

Manes, Alex. H., Disco Building, Main Street.

South Manchester—

Lee, Francis G., 21 Wadsworth Street.

Stamford—

Adler, Noah, 135 Main Street.

Waterbury—

Copeland, Alton B., 43 Maynard Avenue.
 Young, George R., Box 607.

West Hartford—

Mason, Roy S., 27 Foxcraft Road.

DELAWARE:

Wilmington—

Campbell, A. O., 4154 Du Pont Building.
 Coe, Alfred H., Du Pont Building.

DISTRICT OF COLUMBIA:**Washington—**

Appel, C. A., (N. C.) 3510 Quesada Street.
Ball, James S., Washington Cathedral Offices, Mount St. Alban.
Beck, Howard C., (Mich.) 534-35 Southern Building.
Berg, John, (N. C.) 819 Woodward Building.
Bernstein, Oscar J., (N. C.) Earle Building.
Biggs, John S., (N. C.) 2000 D Street N. W.
Bottomley, Harold, (Mass.) Cons. Returns Div., Fourteenth and B Streets, Rev. Sec. Annex 2.
Buchanan, Wm. Gordon, 703 Colorado Building.
Burnham, Dwight N., 901 Vermont Building.
Butts, Frank G., (N. C.) 910-12 Investment Building.
Chappell, F. S., (N. C.) 419 Woodward Building.
Chmillon, Otto H., 922 Southern Building.
Clifford, Ernest C., 1508 H Street N. W.
Clute, Frank R., (N. C.) 2908 Albemarle Street N. W.
Collins, Maurice, (N. C.) 1812 K Street N. W. Apartment 508.
Cookerow, M. W., (N. C.) 405 Southern Building.
Councilor, James A., (Va.) Woodward Building.
Cranmer, Clarence R., 308 Colorado Building.
Crozier, Frank H., (N. C.) 907 Sixteenth Street N. W.
Cushman, James D., (Ind.) 407 Phillips Building.
Darby, C. Vaughan, Munsey Building.
Donzis, Benj., (Ind.) Woodward Building.
Ehrlich, Sigmund, 205 Woodward Building.
Florance, R. M., 1319 F Street N. W.
Friedman, Harry, (N. C.) Earle Building.
Gain, Logan S., (Ind.) 901 Vermont Building.
Geiger, Alfred L., (N. C.) 723 Albee Building.
Gilbert, Alfred Henry, P. O. Box 23.
Goodner, Geo. E. H., (Okla.) Munsey Building.
Grice, James B., care Harrison & Grice, Munsey Building.
Haines, Charles T., (Va.) 1001 Fifteenth Street N. W.
Hammond, G. C., (Va.) 2106 N Street N. W.
Hansen, Arnold C., (N. J.) 2516 Cliffbourne Place N. W.
Harrison, Wilbur L., care Harrison & Grice, Munsey Building.
Hathcock, B. D., (N. C.) 4207 Fourth Street N. W.
Kaufman, Jerome G., (N. C.) 3027 O Street N. W.
Kendrick, Wayne, 20 Rust Building.
Kershenbaum, Charles, (N. C.) 401 Transportation Building.
Leland, Glenn H., (N. C.) 835 Southern Building.
Levy, S. F., 1319 F Street N. W., Suite 905.
Lill, Thomas R., (N. J.) Woodward Building.
Little, J. R., (N. C.) 918 Southern Building.
Lorenz, Eugene G., 407 Colorado Building.
Lowson, Frank, 815 Fifteenth Street N. W.
Mader, John M., (Ill.) Packers & Stockyard Administration, U. S. Dept. of Agriculture.
Mahon, Walter W., (N. C.) 2572 University Place N. W.

DISTRICT OF COLUMBIA—Continued.

Washington—Continued.

McIntosh, Moore C., 613 G Street N. W.
 McNichols, George F., (N. C.) Travel Unit, Room 2604, Annex 2,
 Fourteenth and B Streets, N. W.
 Miller, John J., 916 Munsey Building.
 Muddiman, Allan, (Ind.) 3900 Eighth Street N. W.
 O'Brien, Daniel J., (Ky.) 1127 Connecticut Avenue.
 Oehmann, J. H., 927 Fifteenth Street N. W.
 Ogle, R. K., (N. C.) 1434 Harvard Street.
 Payne, John Byrd, (N. C.) 26 Jackson Place N. W.
 Pearce, Frederick L., (N. C.) 815 Fifteenth Street N. W., Room 415.
 Pratt, Lester A., (N. C.) Hibbs Building.
 Rapp, Herbert H., Bureau of Efficiency.
 Robertson, P. W., (Va.) 626 Southern Building.
 Robins, Barney, Rust Building.
 Robinson, Walter H., (N. C.) 1300 Jefferson Street N. W.
 Rognley, Peter H., (N. C.) 1404 M Street N. W.
 Rusch, Louis E., (N. C.) 719 Investment Building.
 Schaub, Paul E., (Okla.) 922 Munsey Building.
 Simon, John H., 1319 F Street N. W.
 Smith, Robert Hamilton, Woodward Building.
 Stoy, Clifford M., 1437 K Street N. W., Suite 401.
 Trail, Nettie A., (N. C.) 901 Evans Building.
 Tuck, Francis L., (N. C.) 36 S Street N. W.
 Tyler, Edw. M., Metropolitan Bank Building.
 Wallick, Earle W., (Ill.) Southern Building.
 Walling, John G., (Ky.) 318 Southern Building.
 Willey, J. M., (Oreg.) 3020 Macomb Street N. W.
 Wilson, Herbert, (N. C.) 26 Jackson Place.
 Yaeger, Wm. L., 839 Seventeenth Street.
 Yurow, Louis, (N. C.) Woodward Building.

FLORIDA:

Clearwater—

Turnburke, Harry Milton, (Ind.) 418 Cleveland Street.

Fort Myers—

Muzzy, Charles A., (Ind.) P. O. Box 854.

Green Cove Springs—

Morton, D. Walter, (Wis.)

Jacksonville—

Hall, Jno. A., (Ga.) 1007 Barnett National Bank Building.
 Harden, James A., (Ala.) 523 West Eighteenth Street.
 Hill, Gordon M., (La.) Atlantic National Bank Annex.
 Jordan, J. M., 825 Barnett National Bank Building.
 Mucklow, Walter, 815 Barnett National Bank Building.
 Yager, Thomas W., P. O. Box 8.
 Zimmerman, John, (N. C.) 1514 Barnett National Bank Building.

Lakeland—

Spillane, Thos. R., (Ga.) Suite 206-08 Hartsell Building.

Miami—

Clayton, Carl Clio, (Ohio) 905 Exchange Building.

FLORIDA—Continued.**Miami—Continued.**

- Depue, Carl Harmon, (Ind.) 262 Halcyon Arcade.
 Jones, Ira P., (Tenn.) Bond Investment & Construction Co., 118 S. W.
 Seventh Street.
 Keene, Harold, (Tenn.) 262 Halcyon Arcade.
 Kitson, F. Scott, (Ind.) Box 920.
 Miscally, William J., (Ga.) 513-14 Realty Board Building.
 Oates, L. A., Jones Oates & Co., 708-12 Realty Board Building.
 Pekar, Frank J., (N. Y.) P. O. Box 145, Allapattah.
 Pemberton, Harold E., (Okla.) 173 ½ East Flagler Street.
 Smethurst, B. M., (Mass.) 819 Olympia Building.
 Tilton, Albert C., (N. C.) Box 7665.
 Weber, Bryan J., (Ill.) 1020 Olympia Building.

Orlando—

- Moore, James Bingley, (Ga.) 901 State Bank Building.

St. Petersburg—

- Bottome, Sterling B., (Pa.) 178 Central Avenue.
 Cassatt, George A., 309 Magnolia Arcade Building.
 Chase, Harvey S., (Mass.) 256 Beach Drive, North.
 Welsh, A. E., (Ohio) 201 Hall Building.

Sarasota —

- Randall, Walter S., (Ind.) 513 American National Bank Building.

Tampa—

- Chaffee, Willis La Vern, (N. Y.) Box 4217.
 Foy, Hubert V., Stovall Building.
 Gross, James A., (Ga.) First National Bank Building.
 Mandel, Frank E., (N. Y.) P. O. Box 2791.
 Orem, Preston D., (Tex.) 912 First National Bank Building.
 Scruggs, A. W., (N. C.) 610 Citizens Bank Building.

West Palm Beach—

- Kipperman, Maurice, (N. Y.) P. O. Box 2363.

GEORGIA:**Atlanta—**

- Abbott, Benjamin Franklin, (Ind.) P. O. Box 1072.
 Allen, O. P., 422 Candler Building.
 Amason, H. Thomas, 413-14 Wynne-Claughton Building.
 Anderson, James Edwin, 902-6 Norris Building.
 Baggs, L. D., Jr., 1023 Wynne-Claughton Building.
 Bailey, E. Herbert, Hurt Building.
 Black, Dameron, care Lowry Bank & Trust Company of Georgia.
 Branch, Thomas W., 551 Page Avenue N. E.
 Brown, W. J., 1423 Atlanta Trust Company Building.
 Burke, Charles J., 1313 Healey Building.
 Clapp, Allen W., 422 Candler Building.
 Davis, L. L., 1423 Atlanta Trust Company Building.
 Dawson, Clifford R., 1023 Wynne-Claughton Building.
 Eidson, Allen H., Forsyth Building.
 Fraser, Wallace J., Wynne-Claughton Building.
 Hayles, Sidney J., 902-6 Norris Building.
 Huff, E. F., P. O. Box 1338.
 Hunt, Harvey H., 823-24 Wynne-Claughton Building.

GEORGIA—Continued.

Atlanta—Continued.

Jackson, W. C., 1423 Atlanta Trust Company Building.
 Larned, Mark Vernon, 904 Atlanta National Bank Building.
 Lowry, E. Clifford, (Tenn.) 31 North Avenue, N. E.
 Meadows, Prentice L., P. O. Box 2176.
 Respass, James L., Atlanta National Bank Building.
 Respass, Thomas S., Atlanta National Bank Building.
 Richardson, Edward, Atlanta Trust Company Building.
 Seeger, Charles F., Frank Hempstead & Co.
 Spring, George N., 809 Forsyth Building.
 Thomas, E. F., (Miss.) 53 Eighth Street N. W.
 Wolff, William J., 501 Norris Building.

Augusta—

Alexander, Guy S., Southern Finance Building.
 Markwalter, Victor, 911 Marion Building.

Brunswick—

Tyson, Wm. Giles, 1506½ Newcastle Street.

Macon—

McFerrin, J. M., Bibb Building.
 Thaggard, W. L., 304 Bibb Building.

Savannah—

Driscoll, Sidney P., 301 East Forty-ninth Street.
 Eaton, Robert Henry, P. O. Box 393.
 Holland, R. L., 829 East Thirty-ninth Street.
 Lee, Sidney T., Realty Building.
 Meyer, Henry F., P. O. Box 1311.
 Saussy, Chas. W., P. O. Box 393.
 Winter, A. F., P. O. Box 572.

IDAHO:

Boise—

Robinson, Jeremiah W., 420 Empire Building.

ILLINOIS:

Berwyn—

McGovern, John V., 3317 Clarence Avenue.

Cairo—

Vernon, Wm. Lawther, 815 Twenty-seventh Street.

Chicago—

Aitchison, Robert John, 10 South La Salle Street.
 Altman, Geo. T., 35 East Wacker Drive, Box 1.
 Anderson, David J., 4830 Barry Avenue.
 Ayer, Forrest, (Wis.) 146 West Twenty-seventh Street.
 Bagley, George Robert, 231 South La Salle Street.
 Balch, John H., 310 South Michigan Avenue.
 Banta, V. Frank, (Ind.) 360 North Michigan Avenue, 1901 London
 Guarantee Building.
 Barnes, Matthew H., 10 South La Salle Street, Room 1130.
 Bartizal, John Robt., 38 South Dearborn Street.
 Bauer, Elmer J., (Ohio) 332 South Michigan Avenue.
 Beatty, Stanley E., (N. C.) 3411 South Michigan Avenue.

ILLINOIS—Continued.**Chicago—Continued.**

- Beck, Herbert, (N. Y.) 105 South La Salle Street.
Benington, Harold, 140 South Dearborn Street.
Bergman, Louis, (Ohio) 4300 Clarendon Avenue.
Bischel, Albert C., 7124 East End Avenue.
Blaylock, E. M., (Idaho) Box 524.
Block, Milton D., 140 South Dearborn Street.
Bowker, S. Watts, (Ind.) 805 Cass Street.
Bowby, Joel Morgan, (Ind.) 110 South Dearborn Street.
Boyack, Harry, (Wis.) 105 South La Salle Street.
Brewer, George H., (Ind.) 7 South Dearborn Street, Room 1526.
Bryant, Robert A., 208 South La Salle Street.
Burke, John E., (Ind.) 208 South La Salle Street.
Burlingame, C. M., Howard Kroehl & Co., 208 South La Salle Street.
Byrne, Frank D., (N. C.) 857 Continental & Commercial Bank Building.
Campbell, Andrew L., (Ind.) 105 South La Salle Street, Room 1314.
Carter, Patrick J., 105 West Monroe Street, Room 301.
Castenholz, William B., Castenholz, Johnson, Block & Rothing, 140 South Dearborn Street.
Colby, Guy Irving, 908 Chicago Temple Building, 77 West Washington Street.
Comfort, Russell D., (Ind.) 122 South Michigan Avenue, Room 748.
Commiskey, Frank E., (Wis.) 500 North Dearborn Street.
Cook, Jonathan B., 208 South La Salle Street.
Costello, Joseph B., (N. C.) 69 West Washington Street.
Crawford, Philo L., 332 South Michigan Avenue.
Crofton, Richard L., (Miss.) National Life Building.
Crown, Abe, 2138 East Sixty-eighth Street.
Cullen, W. H., (Iowa) 105 West Monroe Street, Suite 1203.
Culp, Nelson G., 208 South La Salle Street.
Daines, Harvey C., 5718 Drexel Avenue, Hyde Park.
Davis, Mortimer A., 208 South La Salle Street.
Delaney, James M., (Ind.) 208 South La Salle Street.
Dittmar, Paul O., (Colo.) 222 West Adams Street.
Ellis, Geo. P., (Wis.) 30 North La Salle Street.
Evans, Edwin D., (N. C.) 1814 Harris Trust Building.
Feiveson, Theodore Jacob, 3235 Adams Street.
Ferguson, William J., (Ky.) 623 Marquette Building.
Fisher, F. Ralph, (Wis.) 327 South La Salle Street.
Fitzgerald, E. J., (Mass.) 302 North Lotus Avenue, Apartment 2.
Flershem, Whitney B., 30 North Dearborn Street.
Forward, W. A., 1928 West Forty-sixth Street.
Frazer, Geo. E., (Wis.) 208 South La Salle Street.
Gadski, Henry, (Ind.) 1339 Estes Avenue.
Galloway, Joseph W., (Ind.) 6040 Dorchester Avenue.
George, H. R., (Wash.) 910 South Michigan Avenue.
Gilby, Jos. H., 33 South Clark Street.
Gilman, Stephen, (Wis.) 3411 South Michigan Avenue.
Goettsche, H. C., 30 North La Salle Street.
Golman, Joseph J., (Ind.) 11 South La Salle Street.

ILLINOIS—Continued.

Chicago—Continued.

- Goodman, E. C., (N. Y.) 405 New York Life Building.
 Grahmann, Ernest F., 6315 South Green Street.
 Grant, Alexander R., 7 South Dearborn Street.
 Gray, Philip H., 40 North Dearborn Street.
 Greenhalgh, Daniel, (Ind.) 332 South Michigan Avenue.
 Groebe, Louis G., 7 South Dearborn Street.
 Gunther, Samuel L., 208 South La Salle Street.
 Hale, Christian A., (Ind.) 1518 East Sixty-eighth Street.
 Hall, Arthur E., 38 South Dearborn Street.
 Hallberg, Herbert E., (Ohio) 1034 Continental and Commercial Bank Building.
 Hansen, Christian, (Ind.) 231 South La Salle Street, Room 1837.
 Harris, H. Archibald, (Ind.) 19 South La Salle Street.
 Hedley, John Herbert, 857 Continental & Commercial Bank Building.
 Henderson, Thos. B. G., (Mich.) 1715 Illinois Merchants Bank Building.
 Hesse, Earle E., 38 South Dearborn Street.
 Hilton, Ernest Denison, (Minn.) 110 South Dearborn Street.
 Himmelblau, David, 942 First National Bank Building.
 Hinderlong, J. A., (N. C.) 3411 South Michigan Avenue.
 Howard, Lee J., (Okla.) 8023 Vernon Avenue.
 Jahn, Reinhardt G., 11939 Yale Avenue.
 Janzen, John A., (Ind.) 10 South La Salle Street.
 Jensen, Z. L., (Ky.) 5 North La Salle Street.
 Joffe, Max, First National Bank Building.
 Johnson, Fred S., 140 South Dearborn Street.
 Johnson, Geo. P., (Ind.) 10 South La Salle Street.
 Jones, Edwin E., (Ind.) 309 South La Salle Street.
 Jones, W. D., (Ind.) 1934 Roanoke Building, 11 South La Salle Street.
 Keller, Warren H., 623 Marquette Building.
 Kirby, W. C., (Iowa) 105 West Monroe Street.
 Klapman, Philip A., 127 North Dearborn Street.
 Kroehl, Howard, 208 South La Salle Street.
 Krueger, Edward Wm., 307 North Michigan Avenue.
 Lamb, James E., (Pa.) 6445 Glenwood Avenue.
 Langer, Charles Heinrichs, 332 South Michigan Avenue.
 LeClear, Walter M., 140 South Dearborn Street.
 Lenhart, N. J., 231 South La Salle Street.
 Lipscomb, Perry D., 7411 North Robey Street, Apartment 2-H.
 Love, James W., 30 North La Salle Street.
 Ludlow, Ernest Wm., 721 East Eighty-second Street.
 Lynn, J. Fred, 10 South La Salle Street.
 Madden, William J., (Wis.) 208 South La Salle Street.
 Mahone, A. W., (N. C.) 10 South La Salle Street, Room 1528.
 Malecki, Albert S., (Ind.) 3138 Southport Avenue.
 Marks, Louie, 38 South Dearborn Street.
 Martin, Chris M., 231 South La Salle Street, Room 1715.
 Marvin, J. Arthur, (Va.) 140 South Dearborn Street.
 Mason, William E., Jr., (Ind.) 38 South Dearborn Street.
 Mau, Frederick C., (Ind.) 231 South La Salle Street.

ILLINOIS—Continued.**Chicago—Continued.**

- McElroy, Daniel S., 1215 East Marquette Road.
McKenzie, Arthur D., (N. Y.) 1848 Straus Building.
McMahon, Oliver R., (N. Y.) 190 North State Street.
Mendenhall, Joshua, (Minn.) 1715 Illinois Merchants Bank Building.
Metal, Bernard, (Ind.) 77 West Washington Street.
Miller, Homer L., 1715 Illinois Merchants Bank Building.
Millsaps, J. H., (N. C.) 3411 South Michigan Avenue.
Moore, Owen P., (Ind.) 1749 Straus Building, 310 South Michigan Boulevard.
Morrison, Robert M., (Wis.) 708 Marquette Building.
Mueller, Joseph H., 1050 First National Bank Building.
Murphy, F. Louis, 360 North Michigan Avenue.
Murphy, Frederick J., (Ky.) 1418 Lunt Avenue.
Murphy, Vincent Brennan, 7621 Colfax Avenue.
Neill, Chas. W., 430 East Ohio Street.
Newman, Irwin, 110 South Dearborn Street.
O'Connor, Joseph T., 715 Webster Avenue.
Oglesbee, N. H., (Ind.) 310 South Michigan Avenue.
Olsen, Jos. C., (Oreg.) 903 Lawrence Avenue.
Olson, Wm. Otto, 1180 East Sixty-third Street.
Overlock, Joseph L., 208 South La Salle Street.
Packman, Clarence E., (Ind.) 72 West Adams Street, Room 1500.
Papke, M. E. J., 208 South La Salle Street.
Passmore, Charles O., 208 South La Salle Street.
Payne, Robert E., 110 South Dearborn Street.
Pearson, Valentine, (Ind.) 1050 First National Bank Building.
Pinkerton, Paul W., (Ind.) 30 North La Salle Street.
Poole, William E., Jr., (Ind.) 360 North Michigan Avenue.
Postell, Jno. Taylor, 223 West Jackson Boulevard.
Quigley, Andrew J., (Wash.) 35 East Wacker Drive.
Robb, Robert W., (Ind.) 10 South Dearborn Street, Room 1400.
Roberts, Francis E., care Sears, Roebuck & Co.
Robin, Benjamin, (N. C.) 302 Wrigley Building.
Root, Lewis L., 110 South Dearborn Street.
Rosenberg, Meyer L., 1317 Ashland Block, 155 North Clark Street.
Rossetter, Geo. W., (Mo.) 111 West Monroe Street.
Rothing, Frank J., 140 South Dearborn Street.
Rubel, Ira W., (Ind.) Potts-Turnbull Advertising Company, 6 North Michigan Avenue.
Sanborn, James E., (Wis.) 4423 Greenview Avenue.
Sayre, Hyman A., 3159 Roosevelt Road.
Scheinman, Jesse D., (Wis.) 310 South Michigan Avenue, Room 749.
Schuneman, John J., 322 South Michigan Avenue.
Schwartz, George W., (Ind.) 228 North La Salle Street.
Seghers, Paul D., American Bond and Mortgage Company, 127 North Dearborn Street, Room 411.
Sivertson, Florence L., 134 North La Salle Street.
Smart, Allen R., Harris Trust Building.
Smeeton, Cecil B., (Ind.) 35 North Dearborn Street.

ILLINOIS—Continued.

Chicago—Continued.

Smith, Henry Ezmond, 208 South La Salle Street.
 Smith, Hugh Norman, 111 West Monroe Street.
 Stein, Philip F., 133 West Washington Street.
 Steven, J. Angus, 7 South Dearborn Street.
 Stockton, A. G., (Ind.) 32 West Randolph Street.
 Stolp, John A., 307 North Michigan Avenue.
 Sunley, William Terry, (Mich.) 3411 South Michigan Avenue.
 Sutherland, William, (Wis.) 105 South La Salle Street.
 Tanner, John B., (Ohio) 3411 South Michigan Avenue.
 Taylor, George E., (Okla.) 319 West Ontario Street.
 Teeter, Earl George, 332 South La Salle Street.
 Terry, Jos. G., (Ind.) 30 North La Salle Street.
 Theiss, Edwin L., 4101 South Michigan Avenue.
 Thomas, Theodore D., (Ind.) Chamber of Commerce Building.
 Thompson, Wm. W., 7 South Dearborn Street.
 Thulin, Frederick A., (Ind.) 10 South La Salle Street.
 Tinkoff, Paysoff, 310 South Michigan Avenue.
 Torbet, A. W., (Minn.) 208 South La Salle Street.
 Trimarco, Ralph R., (Ind.) 4540 Armitage Avenue.
 Twomey, J. Edward, (Ind.) 5405 West Monroe Street.
 Ullman, Jacob M., (Wis.) 9 South Clinton Street.
 Utter, Arthur John, (Ind.) 175 West Jackson Boulevard.
 Vandenbergh, Peter J., (Wis.) 79 West Monroe Street, Room 1212.
 Wahlquist, Carl A., 6622 Ellis Avenue.
 Waldstein, Herman S., (Ind.) 139 Clark Street.
 Ward, Cyril A., 913 Buena Avenue.
 Westphaln, Harry G., 501 City Hall.
 Wheeler, Eric L., 628 Belden Avenue.
 Witte, Lester, (N. H.) 166 West Jackson Boulevard.
 Wolf, Geo. D., (Ind.) 932 Union Trust Building.
 Wolf, Harry H., (Ind.) 932 Union Trust Building.
 Wopinsky, Edward M., First National Bank Building, Suite 1250.
 Wurfel, Eric, (Ind.) 999 Exchange Avenue.
 Young, Norman, (Wis.) 14 East Jackson Boulevard.

Des Plaines—

Cronk, Paul Herbert, 1014 Prairie Avenue.

Evanston—

Naven, Ben S., 1641 Ridge Avenue.

Harvey—

Wilkes, James T., (Ind.) 172 East 154th Street.

Hoopeston—

Stewart, Homer C., (Ind.) 706 South Market Street.

Joliet—

Munchalfen, Florent Jos., 301 North Ottawa Street.

Oak Park—

Patton, William A., (N. C.) 419 South Scoville Avenue.
 Rayson, Ennis C., 822 Columbian Avenue.
 Teare, Daniel James, 410 North Taylor Avenue.

ILLINOIS—Continued.**Ottawa—**

Dingle, Jos. G., 611 La Salle Street.

Peoria—

Geiger, Gilbert B., (Ind.) Lehman Building.

Knauss, H. W., (Ind.) 715 Delaware Street.

River Forest—

Gundaker, Guy Harry, 118 Thatcher Avenue.

Springfield—

Heiberg, Axel., 835 South Second Street.

Urbana—

Filbey, Edward J., 710 Michigan Avenue.

INDIANA:**Elwood—**

De Hority, Wm. A.,

Evansville—

Fairchild, Daniel M., Citizens Bank Building, Ninth Floor.

Jeffries, Guy B., (Ky.) 709 Citizens Bank Building.

Thomas, Earl E., Citizens Bank Building.

Fort Wayne—

Buist, Geo. B., First National Bank Building.

Marahrens, O., 1204 Delta Boulevard.

French Lick—

Roberts, Arthur Douglas, (Wis.)

Hammond—

Swisher, Rhae Martin, First Trust Building.

Indianapolis—

Alford, Frank L., 1014 Merchants Bank Building.

Boggs, Harry, 1014 Merchants Bank Building.

Cosgrove, Wm. P., Route J, Box 106.

Dedaker, Robert Nichols, 1405 Merchants Bank Building.

Freeman, Charles Edmund, 811 State Life Building.

Galbraith, Walter C., 1014 Merchants Bank Building.

Herdrich, O. C., 1014 Merchants Bank Building.

Madden, Wm. M., 802 Meyer Kiser Bank Building.

Painter, Howard W., 610 Fletcher Trust Building.

Pedigo, Duncan E., 1644 Guaranty Building.

Podolak, Arthur L., 1149 Fairfield Avenue.

Pritchard, John H., 702 Wulsin Building.

Roney, H. A., 819 State Life Building.

Spradling, Birney D., 5 East Market Street.

Stevens, Charles E., (Wis.) 1405 Merchants Bank Building.

Wilson, J. Gardner, 4546 North Pennsylvania Street.

Wrege, Arthur J., 1508 Fletcher Trust Building.

Logansport—

Kelley, Edward W., 1118 Market Street.

Muncie—

Smith, Wilbert Audley, 803 University Avenue.

Zimmerman, Harold A., 1213 South Elm Street.

INDIANA—Continued.

South Bend—

Chambers, Howard L., 610-12 Sherland Building.
 Egly, William D., 903 East La Salle Avenue.
 Fick, H. W., J. M. S. Building.
 Fink, Edw. W., (Ill.) 803 Sherland Building.
 Richmond, John P., (Ohio) 401 Bendix Drive.
 Willett, Frederick S., J. M. S. Building, Room 830.

Terre Haute—

McGlone, Ira T., 902 Citizens Trust Building.

Valparaiso—

Humphrey, Mervyn G., 705 Indiana Avenue.

IOWA:

Burlington—

Sutor, Chas. F., (Wis.) 1611 South Street.

Cedar Rapids—

Myers, Carl Burton, care Iowa Railway and Light Corporation.

Clinton—

Hammarstrom, Albert H., 208-9 Weston Building.

Des Moines—

Parker, George, Southern Surety Building.

Iowa City—

Holdsworth, Henry N., Johnson County Bank Building.
 Winter, S. G., care College of Commerce.

Sioux City—

Guthrie, Wm., Davidson Building.

KANSAS:

Abilene—

Simmons, Roy N., (Neb.) P. O. Box 328.

Kansas City—

Sinderson, Samuel W., S. W. Sinderson & Co., 404 Brotherhood Block.

Topeka—

Maffett, L. N., National Reserve Building.
 McCoy, Frank A., National Reserve Building.
 Newman, Wm. T., 205-7 Columbia Building.

Wichita—

Ransom, Raymond G., (Okla.) 302 York Rite Temple.
 Sanders, A. B., 421 First National Bank Building.
 Smith, Charles A., (Ohio) 316 Wheeler, Kelly, Hagny Building.
 Smith, Vincent A., (Okla.) 316 Wheeler, Kelly, Hagny Building.
 Spurrier, Stanley, 1100 Biting Building.
 Washington, Wm. B., (Okla.) York Rite Temple.

KENTUCKY:

Covington—

Doiseau Clarence M., (La.) 1601 Woodburn Avenue.
 Gardiner, Clinton F., (Ohio) 1730 Holman Street.

Lexington—

Hifner, Wm. Alexander, Jr., 205 City Bank Building.

Louisville—

Bernstein, Benhard, Inter-Southern Building.
 Cotton, Wm., Inter-Southern Building.
 Eskew, S. W., 1128 Inter-Southern Building.

KENTUCKY—Continued.**Louisville—Continued.**

Hartman, William H., 201 Columbia Building.
Heimerdinger, Henry R., 201 Columbia Building.
Howson, H. M., 1465 South Second Street.
Imhof, Irwin W., 503-4 Lincoln Building.
Lothman, Victor O., (Ind.) 414 West Market Street.
Maddox, J. Elliott, 503 Lincoln Bank Building.
McBride, Martin J., 509 Inter-Southern Building.
McMullen, M. B., 824 Inter-Southern Building.
Morris, John Ford, Inter-Southern Building.
Thompson, Albert C., 912 Inter-Southern Building.
Vaughn, Forrest E., 502 Starks Building.
Waldman, Max, 825 Inter-Southern Building.

McVeigh—

McNeil, John C., P. O. Box 183.

LOUISIANA:**Alexandria—**

Guepet, Paul J., P. O. Box 727.
Morgan, H. H., 1321 Jackson Street.
Weil, Sol, 807 Guaranty Bank Building.

Baton Rouge—

Bourgeois, H. T., 411 Roumain Building.
Hawthorn, R. B., 309 Reymond Building.
Ruhl, George A., 902 Louisiana National Bank Building.

Monroe—

North, Charles C., 604 Ouachita Bank Building.

New Orleans—

Bienvenu, Emile, 1403 Hibernia Bank Building.
Braddock, Elsie H., 5706 Catina Street.
Byrne, Julien K., Canal-Commercial Building.
Conroy, Geo. E., 506 Hibernia Bank Building.
Dubourg, Thos. A., 132 South Alexander Street.
Ferry, Henry L., 501 New Orleans Bank Building.
Goldman, M. M., Whitney Central Building.
Guidry, J. E., 1021 Henry Clay Avenue.
Hailey, Edward F., 1315 Union Indemnity Building.
Hartmann, John F., 427 Batter Building.
Hauch, Elmore B., 1421 New Orleans Bank Building.
Horton, Rodney Barb, (Ga.) 709 United Fruit Company Building.
Jumonville, Henry J., 506 Hibernia Bank Building.
Leftwich, Wm., Union Indemnity Building.
Le Gardeur, R. J., 1421 New Orleans Bank Building.
McGuirk, Arthur C., 613 Whitney-Central Building.
Miller, Henry J., 1000-A Canal-Commercial Building.
Murphy, Gerald J., New Orleans Bank Building.
Penn, Geo. H., Weis Building, Room 409.
Pillie, Louis H., 901 Pere Marquette Building.
Rees, Earl H., 800 Canal Street.
Robbert, William H., 501 New Orleans Bank Building.
Sandoz, C. C., 815-17 Audubon Building.

LOUISIANA—Continued.

New Orleans—Continued.

Schenck, L. E., Pere Marquette Building, Suite 1312.
 Scott, Curtis F., 820 Whitney-Central Building.
 Smith, Archie M., Hibernia Bank Building.
 Stouse, P. J., 1213 Carondelet Building.
 Treadwell, Geo. A., 919 Union Indemnity Building.
 Ward, J. P., 623 Whitney-Central Building.
 Wermuth, Chas. E., Canal-Commercial Building.
 Williams, Thos. A., 620 Audubon Building.

Shreveport—

Deas, David H., P. O. Box 943.
 Eglin, Ralph B., 307 Commercial Bank Building.
 Nettles, H. E., 311 Giddens Lane Building.
 Pasquier, C. M., P. O. Box 984.
 Snider, Howard M., 1103-5 Slattery Building.
 Tillotson, A. L., 815 Ardis Building.
 Viser, Harry L., Commercial National Bank Building.

MAINE:

Bangor—

Tucker, Charles W., (Mass.) 471 Broadway.

Portland—

Birkenmayer, Curtis J., 20 Coyle Street.
 Foss, Chester M., 806-7 Chapman Building.
 Graffam, Geo. M., 415 Congress Street.
 Jordon, Chester Arthur, 806 Fidelity Building.
 Malin, William S., 9 Willis Street.
 Millett, Richard M., Chapman Building.
 Rhodes, Richard A., 45 Water Street.

Sanford—

Eastman, Ellen Libby, 176 Main Street.

MARYLAND:

Baltimore—

Amos, C. Willard, Munsey Building, Room 1801.
 Bartels, Wm. N., 700 Equitable Building.
 Benson, James L., 1830 Munsey Building.
 Berry, Thos. L., 929 Calvert Building.
 Black, Robert Wilmer, 905 Garrett Building.
 Black, Wilmer, 905 Garrett Building.
 Burton, Charles W., Jr., 3013 Juneau Place, Arcadia.
 Copes, E. H., Morris Building.
 Croggon, Charles Carroll, 1243 Calvert Building.
 Dykes, H. Ashlin, 1243 Calvert Building.
 Eagan, James Kay, 839 Equitable Building.
 Essers, M. B., 303 American Building.
 Gawthrop, Owen H., 1243 Calvert Building.
 Gillespie, William A., Lexington Building.
 Hall, Charles O., Fidelity Building.
 Hatter, Elmer L., Citizens National Bank Building.
 Hehl, Chas. L., 927-929 Calvert Building.
 Hejnal, M., 941 Madison Avenue.

MARYLAND—Continued.**Baltimore—Continued.**

Hunter, Andrew, Jr., 910-11 American Building.
 Jenkel, Julian A., 810 American Building.
 Johnson, Harlan, 717 Title Building.
 Johnson, W. A., 543 Calvert Building.
 Lilley, Raleigh T., Calvert Building.
 Macnab, John B., Morris Building.
 Metcalfe, Herbert Collins, 110 Clay Street.
 Miles, Alonzo Lee, (N. C.) 805 Continental Building.
 Oliver, Jos., 1204 Fidelity Building.
 Roseman, Edward, 3440 Auchentoroley Terrace.
 Rudo, Max, 839 Equitable Building.
 Schnepfe, Chas. H., Jr., Citizens National Bank Building.
 Spamer, Henry Edw., 700 Equitable Building.
 Spears, Harry E., Twelfth Floor, Citizens National Bank Building.
 Stegman, Edward J., 814 Equitable Building.
 Veale, Sidney F., (Mont.) Calvert Building.

Cumberland—

Peacock, James H., 856 Gephart Drive.

Hagerstown—

Slaybaugh, Geo. E., Negley Building.

Halethorpe—

North, Raymond Edward.

Lutherville—

Wroten, James Lee.

MASSACHUSETTS:**Arlington—**

Anderson, Fred C., 1008 Massachusetts Avenue.
 Cunningham, Daniel T., 904 Massachusetts Avenue.

Belmont—

Hawley, Lawrence, 354 Payson Road.

Boston—

Albee, Amos D., 53 State Street.
 Albee, Herbert H., 53 State Street.
 Antoine, Frederick S., 40 Court Street.
 Barry, John J., 18 Tremont Street, Room 1041-42.
 Bechtel, Harold H., 80 Federal Street.
 Belson, Samuel L., 44 School Street.
 Bishop, Geo. Lester, 68 Devonshire Street.
 Blanford, Geo. M., (N. H.) 89 State Street.
 Bollong, Elbridge A., 50 State Street.
 Boyden, Walter L., 6 Beacon Street.
 Brooker, Benjamin G., 35 Court Street.
 Brown, Albert, 82 Devonshire Street, Room 811.
 Canning, Wm. C., 18 Tremont Street.
 Cary, Arthur W., 200 Devonshire Street.
 Chalfin, Harry, 141 Milk Street.
 Chase, Gardner W., 15 Ashburton Place.
 Cherrington, Frederick Bond, 185 Devonshire Street.
 Claff, William, 27 School Street.

MASSACHUSETTS—Continued.

Boston—Continued.

Cleworth, Harold B., Statler Building.
 Cohen, Herman B., (N. H.) 84 State Street, Suite 523-525.
 Cohen, Ralph J., 10 High Street.
 Comins, Edw. P., 200 Devonshire Street.
 Cummings, Arthur S., 294 Washington Street.
 Dargin, John F., 170 Summer Street.
 Davis, Herbert T., 24 School St.
 Descoteaux, George N., 100 Summer Street.
 Dillon, Schuyler, 131 State Street.
 Dysart, Hugh, (N. H.) 89 State Street.
 Dysart, Robert, 40 State Street.
 Edwards, Truman C., 900 Statler Building.
 Elcock, Thomas M., 80 Federal Street.
 Elliott, James A., 24 School Street.
 Elliott, James H., 40 Court Street.
 Fox, James J., 752 Little Building.
 French, Earle M., 100 Summer Street.
 French, Herbert F., 100 Summer Street.
 Fuller, Edward, (Md.) 80 Federal Street.
 Gale, Chas., Old South Building.
 Gaudette, Hector L., 80 Federal Street.
 Gibbs, Edward, Jr., 6 Beacon Street.
 Gilbody, J. H., 60 State Street.
 Glunts, James D., 73 Water Street.
 Goodman, Morris, 31 Milk Street.
 Gorsey, Samuel J., 73 Tremont Street.
 Gray, W. Chester, 209 Washington Street.
 Griswold, Ernest H., 201 Devonshire Street.
 Hall, James W., 79 Milk Street.
 Hartshorn, Horace C., 50 Congress Street.
 Hawkins, Lester G., 164 Federal Street.
 Hayes, William E., 80 Boylston Street.
 Helman, Simon J., 40 Broad Street.
 Hewes, Frederick L., (N. H.) 37 Westbourne Street.
 Hyde, Wm. J., 22 Kingston Street.
 Jordan, Wilbur A., Jr., 100 Summer Street.
 Kessler, Harry I., 73 Tremont Street.
 King, Edwin H., 294 Washington Street.
 Kirk, Francis P., 185 Devonshire Street, Rooms 920-24.
 Kline, H. Clinton, 35 Congress Street.
 Kord, Edw. F., 200 Devonshire Street, Room 900.
 Langley, Frank J., 176 Federal Street.
 Lawson, Albert H., 960 Park Square Building.
 Leary, Walter E., 161 Devonshire Street.
 Levine, Joseph, 101 Tremont Street.
 Lewis, Daniel B., Park Square Building, Suite 960.
 Lunt, Emma G., (N. H.) 64 Pinckney Street.
 Luther, Joseph S., Atlantic National Bank Building, 10 Post Office Square.

MASSACHUSETTS—Continued.**Boston—Continued.**

Macbeth, Geo. H., 531 Park Square Building.
Magee, Wm. J., 961 Park Square Building.
Mann, Harvard L., 60 State Street.
Mannix, William H., 60 Congress Street.
McGuire, Clarence W., 89 State Street.
Mendelsohn, Lena E., (N. H.) 60 State Street, Rooms 712-13.
Montgomery, John, 110 State Street.
Morgan, Walter Sydney, Tremont Building, Rooms 927-29.
Moyer, Orlando C., 201 Devonshire Street.
Moynihan, Patrick J., 1120-21 Kimball Building.
Neal, J. Henry, 20 Kilby Street.
Nickerson, Augustus, 960 Park Square Building.
Nunan, Elisha F., 40 Central Street.
Omar, Tracy W., 6 Beacon Street.
Parsons, Thomas P., 812 Tremont Building.
Peers, Kester J., 294 Washington Street.
Pollay, Irving, (N. H.) P. O. Box 2724.
Pollay, Joseph M., (N. H.) P. O. Box 274.
Potter, Maurice, (N. H.) 10 State Street.
Price, E. J. M., 30 Federal Street.
Pride, Edwin L., 40 Central Street.
Robinson, Chester A., 21 Fenwood Road.
Roche, Michael J., 13 Sharon Street.
Rollins, James F., 31 State Street.
Rosen, David Edward, 35 Court Street.
Rowsom, Francis H., 121 Bickford Street.
Sandberg, Arthur, 40 Court Street.
Sanger, Gabriel, 10 High Street.
Saunders, David B., (N. C.) 100 Summer Street.
Setchel, Morton E., 294 Washington Street.
Snow, Harold P., 161 Devonshire Street, Room 701.
Solomon, Frank, 40 Broad Street.
Sparrow, Gustavus H., 131 State Street.
Stanwood, Charles E., 150 Congress Street.
Starr, Max, 84 State Street.
Steacie, Edward, 164 Federal Street.
Stetson, Chas. A., 84 State Street.
Stetson, Ralph G., (Me.) 617 Chamber of Commerce Building.
Stewart, Andrew, 50 State Street.
Stone, Samuel J., 27 School Street.
Sutherland, Sydney L. G., 30 Federal Street.
Swan, James T., 31 State Street.
Sweet, Homer N., 80 Federal Street.
Taylor, Percy W., 44 School Street.
Thunberg, Frank J., 40 Central Street.
Tuttle, Charles C., 84 State Street.
Tuttle, Chas. H., 84 State Street.
Uhl, Austin O., 169 High Street.
Urquhart, Etta M., Statler Building.

MASSACHUSETTS—Continued.

Boston—Continued.

Vincent, Norman H. S., Statler Building.
 Wald, Harold, 262 Washington Street.
 Walter, Francis H. E., 50 Congress Street.
 Wasserman, Leo, 294 Washington Street.
 Wheeler, Harry E., P. O. Box 1938.
 Willard, Raymond D., Statler Building.
 Wolper, George S., 24 School Street, Room 619.
 Woodworth, Edward J., 31 State Street.

Brighton—

Myers, Edgar L., 4 Atkins Street.
 O'Leary, John D., 647 Washington Street.
 Pullman, Jack M., 14 Lane Park.

Brockton—

Smith, B. Frank, 75 Perkins Street.
 Hawkes, Hastings, 33 Hampton Road.

Brookline—

Briggs, Gertrude L., 187 Walnut Street.
 Nowell, Ames, 1090 Beacon Street.

Cambridge—

Crowley, Charles E., 211 Brattle Building.
 Sears, J. Ostle, 127 Appleton Street.

Charlestown—

Carven, Rupert S., 56 Baldwin Street.

Dorchester—

Gorham, T. F., 118 Saxton Street.
 Rabinovitz, Louis P., 20 Fenelon Street.

East Dedham—

Cluff, L. W., 70 Monroe Street.

East Milton—

Di Pesa, Charles Eugene, 12 Greenwood Street.

Framingham Centre—

Belknap, Roscoe H., 40 Pleasant Street.

Gloucester—

Harvey, Gilman C., 3 Commonwealth Avenue.

Haverhill—

Kremer, Louis, 191 Merrimack Street.

Holyoke—

Strand, Carl W., 208 Appleton Street.

Jamaica Plains—

Mock, Harold A., 28 Burroughs Street.

Lawrence—

Tierney, William E., 805 Cregg Building.

Longmeadow—

Springer, Clarence S., (Vt.) 1077 Longmeadow Street.
 White, John W., 90 Colony Road.

Lowell—

Farrington, John C., (N. H.) 40-48 Lee Street.
 Murphy, George E., 15½ Belmont Street.

MASSACHUSETTS—Continued.**Lynn—**

Bayard, Hymen, 7 Central Square.
Crowley, Patrick F., 14 Central Avenue.
Drury, John Thomas, 128 Timson Street.
Leonard, John J., 14 Central Avenue.
McManus, Charles V., 31 Exchange Street.
Selsberg, Benjamin, 7 Central Square.
Simmons, Herbert W., 14 Central Avenue.
Soney, Arnold C., 29 Pennybrook Road.

Melrose—

O'Brien, Thomas F., The Franklin Company, Corey Street.

New Bedford—

Apperson, Walter H., Box 744.
Francis, James P., Masonic Building.
Moore, J. Edward, 33 Masonic Building.
Sawyer, Charles P., 33 Masonic Building.
Swift, Merton W., 222 Union Street.

Natick—

Remmele, Ferdinand C., 5 Hillside Road.

North Cambridge—

Bellenoit, Norman V., 7 Chester Street.

Pittsfield—

Moyer, Aaron J., 100 North Street.

Quincy—

Kimball, H. Forrest, (Me.) 24 Pilgrim Parkway.

Roslindale—

Finn, Frank J., 880 South Street.

Salem—

Sargent, Henry E., 418 Essex Street.

Somerville—

Baker, Robert S., (N. H.) 10 Main Street.
Lindsay, Maurice M., 187 Pearl Street.

Springfield—

Cushing, Joseph, 1559 Main Street.
Doubleday, Edwin C., 216 Pearl Street.
Eaton, Walter W., 1562 Main Street.
Farquhar, Herbert G., 293 Bridge Street.
Hillman, Frederick J., 31 Elm Street.

Wakefield—

Dignan, Arthur M., 37 Byron Street.

Watertown—

Hill, Alice M., 178 Maplewood Street.
Needham, Horace R., 182 Palfrey Street.
Rogers, Robert B., 398 School Street.

Waverley—

Lally, Francis J., 19 Harriet Avenue.
Cohan, Joseph B., Slater Building.
Dillman, Jos. F., (Ill.) 418 Main Street.
Feingold, Sydney B., 210 Slater Building.
Knapp, Horace B., 339 Main Street.

MASSACHUSETTS—Continued.

Worcester—

Lucas, Homer Atwood, 327 Burncoat Street.
 Messinger, Frank B., State Mutual Building.
 Moore, George W., (N. C.) 340 Main Street.
 Murphy, Bartholomew J., 507 Main Street.
 Shine, Henry J., 4 Barnes Avenue.
 Shulinski, Louis I., 390 Main Street.
 Smith, Geo. A., 390 Main Street.
 Smith, Paul S., 921 Slater Building.

MICHIGAN:

Ann Arbor—

Ross, Francis E., State Savings Bank Building.
 Springer, D. W.

Battle Creek—

Keyes, Harold B., 410 City National Bank Building.
 Nielsen, Ludvig C., 708 Post Building.
 Townsend, Gordon E., 301 Ward Building.

Bay City—

Touse, Charles G., Phoenix Block.
 Ward, Bernard N., 435 Shearer Building.

Benton Harbor—

Bard, Edmund F., Highland Avenue.
 Scott, W. B., 828 Columbus Avenue.

Birmingham—

Cunningham, Earle H., (Me.) 513 Bates Street.

Bronson—

Ruple, H.

Detroit—

Andrews, Leon G., care Newcomb, Endicott Co., Woodward Avenue.
 Ayling, William U., 215 Highland Avenue.
 Ball, William H., 2230 First National Bank Building.
 Bartrop, James W., Dime Savings Bank Building.
 Bernard, Walter V., 2340 Buhl Building.
 Besemer, John M., 815 Bates Street.
 Bitting, Clarence R., (Pa.) 2340 Edison Avenue.
 Boekle, Otto I., 815 Bates Street.
 Bond, Robert D., (Ind.) Federal Bond and Mortgage Building.
 Bullock, Cyril N., 1630 First National Bank Building.
 Burleson, Harry W., 624 St. Clair Avenue.
 Butler, Ernest B., 12823 Third Avenue.
 Butler, William, Comptroller Fisher Body Corporation.
 Cain, Edward B., 1326 Buhl Building.
 Campbell, Alpha J., 815 Ford Building.
 Colegrove, Albert M., 935 Lafayette Building.
 Davidson, Robert, Dime Bank Building.
 Dempsey, John F., 1312 Buhl Building.
 Dodge, S. A., 500 Owen Building.
 Duncan, Albert E., 1401 First National Bank Building.
 Ehrman, A. W., First National Bank Building.
 Elsholz, William J., 3214 Book Tower.

MICHIGAN—Continued.**Detroit—Continued.**

Evans, Thos. H., Dime Bank Building.
FitzGerald, Richard, 924 Book Building.
Fletcher, Ernest H., 1442 Buhl Building.
Foy, Arphaxad, Fisher Body Corporation, General Motors Building.
Francis, Albert H., 2617 West Grand Boulevard.
Gallup, Asa O., 2230 First National Bank Building.
Gibbs, Geo. R., 813-821 Transportation Building.
Gies, Fred T., 469 Insurance Exchange Building.
Grundy, Albert J., 1634 Dime Bank Building.
Hall, John W., 1630 First National Bank Building.
Isenberg, Wm. B., Lafayette Building.
Johnson, C. S., 12489 Mendota Avenue.
Johnson, Harry S., (N. Y.) Treasurer, Guardian Trust Company of
Detroit, Buhl Building.
Kennedy, George W., (N. J.) 2660 Lawrence.
Kerr, Percy A., 208 Penobscot Building.
Kimball, Donald M., 2550 Buhl Building.
Koebbe, Clarence H., 1804 First National Bank Building.
Ladue, Pomeroy, 683 Prentis Avenue.
Leslie, William, 821 Transportation Building.
Lyons, E. Coleburke, 1320 Lafayette Building.
McConnell, W. T., 2230 First National Bank Building.
McNab, John C., 924 Book Building.
Meisner, Harry Howard, 1519 First National Bank Building.
Merz, Herman, 2475 Leslie Avenue.
Miller, Louis P., 1333 Dime Bank Building.
Mills, Harold A., 1195 Philip Avenue.
Morton, Fred W., 1401 Majestic Building.
Morton, Oliver H., 1401 Majestic Building.
Mounteer, C. E., 400 Lawyer's Building.
Murphy, Harry L., 935 Lafayette Building.
Murray, Wm. Joseph, 924 Book Building.
Neff, Carey Earle, Buhl Building.
Osborn, Winfield S., 1321 Majestic Building.
Parker, Crescent A., 3214 Book Tower.
Pheney, Edward T., 207 Hammond Building.
Rannie, Robert W., 932 Buhl Building.
Resseguie, Leslie J., 1083 East Grand Boulevard.
Robertson, A., 3428 Haverhill.
Rosenthaler, Marx P., 402 Buhl Building.
Rowland, William C., 1600 Buhl Building.
Schneider, Louis, 709-710 Lafayette Building.
Scott, Keith, care Paige-Detroit Motor Car Company.
Seehoffer, Carl H., 840 Buhl Building.
Slay, Louis C., 11341 Woodward Avenue.
Smith, David, 824 Ford Building.
Smith, Wm. Arthur, 1336 Dime Bank Building.
Snell, Leroy A., 3914 Lemay Avenue.
Soderman, Axel S., 543 Book Building.

MICHIGAN—Continued.

Detroit—Continued.

Sprague, Gilbert, 439 Penobscot Building.
 Staub, E. Elmer, 748 Buhl Building.
 Steveling, Arend J., 7237 East Jefferson Avenue.
 Stewart, William L., Thirty-fourth floor, Book Tower.
 Stradley, Edward M., 522 Detroit Savings Bank Building.
 Terry, Leland E., Penobscot Building.
 Tilton, Frederic A., 1630 First National Bank Building.
 Toole, John P., 454 Macomb Street.
 Van Tiffin, William H., 1442 Buhl Building.
 Walsh, Mervyn B., 617 Capitol Theater Building, 120 Madison Avenue.
 Weeks, Remley B., 874 Maccabees Building.
 Welch, Arthur J., 1630 First National Bank Building.
 Widger, Frank G., 952 Penobscot Building.
 Winkler, W. O., (Ind.) 1333 Cass Avenue.
 Wolfe, Richard H., 874 Maccabees Building.
 Wyman, Miles L., 501 Insurance Exchange Building.

Flint—

MacDonald, Kenneth J., 1633 Euclid Avenue.
 Peirce, Eugene C., 513 Genesee Bank Building.

Grand Rapids—

Dowd, Martin, 718 Grand Rapids National Bank Building.
 Heinke, L. H., Grand Rapids National Bank Building.
 Laux, Cletus M., 321 Prospect Avenue N. E.
 Lyon, Wiley T., 207-8 Fourth National Bank Building.
 Shultus, Walter H., 400 Michigan Street N. E.

Grosse Pointe Park—

Porte, T. L. Whitford, 1007 Yorkshire Drive.

Highland Park—

Atkinson, Geo. N., 212 Connecticut Avenue.

Jackson—

Bierly, Stuart J., (Ill.) 106 South Highby Street.
 Higgins, Harry Allen, (Ind.) 324 West Cortland Street.

Kalamazoo—

Rice, Duncan, 313 Peck Building.
 Wing, Guy Harrison, 1114 Egleston Avenue.

Lansing—

Roost, William G., 404 Capital Savings & Loan Building.

Marquette—

McGinley, Lee, 501-3 Savings Bank Building.
 Morrison, John D., Savings Bank Building.

Saginaw—

Robins, Wm. Francis, Bearinger Building.

Ypsilanti—

Allbritten, Ewen B., Box 202.

MINNESOTA:

Duluth—

Thompson, Wm. Rodney, (Wis.) Lonsdale Building.
 Wilson, Frank W., (Ga.) 516 Providence Building.

MINNESOTA—Continued.**Minneapolis—**

Altman, Harry L., 723 Plymouth Building.
Austin, Albert B., 1024-25 Plymouth Building.
Bolte, Arthur B., 721 Andrus Building.
Davidson, Gaylord S., 923 Lumber Exchange.
Harper, Harry, (Wis.) 1019 McKnight Building.
Hauge, Arthur W., 216 Security Building.
Hightower, Bruce C., (Ind.) 30 South Fifth Street.
Knauss, Plato, (N. D.) 400 Builders Exchange Building.
Low, Arthur E., 721 Andrus Building.
McLaughlin, J. Ernest, (Wis.) 1322 First National Soo Line Building.
Peisch, Herman C. J., 716 McKnight Building.
Raglan, John Kelley, 923-926 Lumber Exchange.
Stark, Theo. E., 1028 Metropolitan Bank Building.
Wagner, Archibald F., 216 Security Building.

St. Paul—

Hines, Lyle W., 824 Merchants Bank Building.
Quail, David, 403 Pioneer Building.
Schmidt, A. J. B., 1740 Capitol Avenue.

MISSISSIPPI:**Clarksdale—**

Ellis, Jos. F., 410 Catalpa.
Nelson, A. L., 216 McWilliams Building.

Cleveland—

Stamps, J. H.

Forest—

Graham, Thomas B.

Greenwood—

Taylor, Nelson E., 218 East Jefferson.
Williams, L. A.

Jackson—

McCleskey, H. S., Assistant Chief Inspector of State Auditing Department.
Sharp, W. Q., 505 National Bank Building.

Laurel—

Breckenridge, A. C., Central Avenue.

Meridian—

Crook, L. E., P. O. Box 284.

Millard—

Batson, M. M.

Vicksburg—

Denman, C. C., 304-5 First National Bank Building.
Pond, Charles S., P. O. Box 608.

MISSOURI:**Kansas City—**

Bailey, Miller, Commerce Building.
Baird, Wm. E., Scarritt Building.
Barnes, Parry, 1003 Pioneer Trust Building.
Brading, Thos. H., 1325 Commerce Building.
Burman, Thomas W., 1003 Pioneer Trust Building.

MISSOURI—Continued.

Kansas City—Continued.

Carter, Milton E., 1304 Federal Reserve Bank Building.
 Cornell, T. B., Suite 1105, Commerce Building.
 Dell, George E., 316 Scarritt Building.
 Hansen, Tom C., 405 Scarritt Building.
 LaRue, Wm. G., 4017 Oak Street.
 Lunsford, Harry E., 1003 Pioneer Trust Building.
 Nolan, Paul C., 613 Ridge Arcade Building.
 Noll, William A., 618 New York Life Building.
 Osborne, Robert S., 214 Finance Building.
 Pflug, J. Frank, 614 Grand Avenue Temple.
 Powell, E. J., (Ind.) Commerce Building.
 Salmon, William C., 719 Gloyd Building.
 Tromanhauser, Norman L., 919 Walnut Street.
 Wayman, Gordon S., (Ind.) 4030 Belle Fountaine Avenue.
 Woolley, Ernest S., 620 New York Life Building.

Kirkwood—

Fink, William E., (N. C.)

St. Louis—

Adams, Chauncey Bela, Boatmen's Bank Building.
 Boyle, Joseph W., 3508 Belt Avenue.
 Campbell, T. Francis, (N. H.) 819 Liberty Central Trust Building.
 Coerver, Joseph F., 3638 Connecticut Street.
 Cohen, Sidney S., 926 Planters Building.
 Conner, E. F., 1626 Arcade Building.
 Derrick, Albert C., 918 Federal Commerce Trust Building.
 Fischer, Roy C., care Fischer & Kriegshauser, Boatmen's Bank Building.
 Helm, W. A., 1612-13 Landreth Building.
 Lorenz, William, 604 Federal Commerce Trust Building.
 Neumayer, John M., 942 Planters Building.
 O'Connell, J. H., 408 Pine Street.
 Plate, Charles H., (Ind.) 1401 Boatmen's Bank Building.
 Shannon, Leonidas Ralph, (Ill.) 205 Planters Building.
 Snider, John W., Arcade Building.
 Wetteroth, E. F., Planters Building.
 Wiegel, R. E., (Ill.) 1808 Arcade Building.
 Woods, Arthur C., 918 Federal Commerce Trust Building.

Springfield—

Magruder, L. M., (Okla.) 200 Milligan Building.

MONTANA:

Billings—

Murray, Ernest E., Northern Hotel Building.

Bozeman—

Holcomb, Benjamin F., P. O. Box 223.

Butte—

Andrews, Arthur J., Box 78.
 Callan, J. P., 10 First National Bank Building.
 Mangam, W. D., Miner Building.

Great Falls—

Wilson, Douglas N., 529-31 Ford Building.

MONTANA—Continued.**Helena—**

Logan, William Andrew, State Capitol Station.

Miles City—

Rowland, Alfred Joseph, P. O. Box 927.

NEBRASKA:**Lincoln—**

Fulk, Ellsworth L., 1101-1102 Federal Trust Building.

Lesh, Samuel H., (Ind.) P. O. Box 1263.

Walker, R. H., 1101-1102 Federal Trust Building.

Wiggins, Horace S., Bankers Life Building.

Omaha—

Bryden, William, (Iowa) 638 Securities Building.

Ganz, Emil, 533 Securities Building.

Larsen, Thomas B., 1040 First National Bank Building.

Moeller, Henry C., 508 Omaha National Bank Building.

NEVADA:**Ludwig—**

Bolt, R. D.

Reno—

Edler, Geo. K., Reno National Bank Building.

La Tourrette, E. S., Box 30.

NEW HAMPSHIRE:**Hanover—**

Bullen, Wilbur W.

Edgerton, H. C.

Manchester—

Drayton, Clarence I., 1015 Elm Street.

Hart, J. Ben, 875 Elm Street.

Haskell, Hiram B., 922 Elm Street.

Nashua—

Wright, Clarence H., Box 441.

NEW JERSEY:**Arlington—**

Hutton, Frank B. W., (N. C.) 781 Kearney Avenue.

Samuelson, Frank, 27 North Midland Avenue.

Atlantic City—

Estreicher, J. E., (N. C.) 114 South New Jersey Avenue.

Audubon—

Geller, William J., 153 Carlisle Road.

Burlington—

Baker, J. Milton, 230 York Street.

Camden—

Mead, Frederick L., Temple Building.

Walburn, Harold A., 2623 Westfield Avenue.

Clifton—

Wilckens, Wm. J., 107 Hadley Avenue.

Collingswood—

Mulle, Warren L., (Pa.) 900 Haddon Avenue.

East Orange—

Arras, William H., (N. Y.) 76 Fourth Avenue.

Bowman, Franklin, (N. Y.) 126 Chestnut Street.

NEW JERSEY—Continued.

East Orange—Continued.

Conant, Leonard H., 24 Hollywood Avenue.
Herrmann, Ludwig, 327 North Maple Avenue.
Mortlock, George C., (Mich.) 227 Park Avenue.
Pearce, Russell A., 500 Park Avenue.

Elizabeth—

Gano, Edwin E., 605 Westminster Avenue.
Heaton, W. C., 207 Broad Street.
Lewis, James M., 1210 Fairmount Avenue.

Englewood—

Hutchinson, H. G., 61 West Palisade Avenue.

Glen Rock—

Fielding, Andrew B., 227 Hamilton Avenue.

Hackensack—

Baines, A. Geo. L., 213 Main Street.

Hasbrouck Heights—

Willcox, Byron C., 84 Burton Avenue.

Hoboken—

Oreng, Edward, (N. H.) Hudson Trust Building.
Weinberg, Harry, Steneck Trust Building.

Jersey City—

Botz, James H., (Mich.) 105 Hudson Street.
Haggerty, Vincent B., 21 Stegman Court.
Hughes, James F., 104 Fairview Avenue.
Plumb, Wm. E., (Conn.) 3 Armstrong Avenue.

Maplewood—

Wildner, Harry C., 48 Salter Place.

Montclair—

Hammond, Arthur D., (N. C.) 97 Elm Street.

Newark—

Ackerson, Wm. F., (N. C.) 906-7 Prudential Building.
Adler, Albert A., 790 Broad Street.
Braverman, H., Industrial Office Building.
Burt, Edward R., (Ill.) 15 Market Street.
Caruba, Robert, 790 Broad Street.
Conlin, John A., Federal Trust Building.
Cooper, Samuel P., (N. Y.) Federal Trust Building.
Coursen, W. M., Federal Trust Building.
Du Bois, Frank Goelet, 1728 Federal Trust Building.
Farrell, Hilarion A. D., (N. Y.) 144 North Twelfth Street.
Flink, Julius E., 1060 Broad Street.
Greenberg, M. George, Park Place, Military Park Building.
Großken, Alexander, 196 Market Street.
Hastings, James J., Federal Trust Building.
Herriger, A. J., (N. C.) 3 Belmont Avenue.
Hoenig, Manuel, 9 Clinton Street.
Hughes, Charles L., 738 Broad Street.
Isserman, Leopold P., (N. C.) 24 Branford Place.
Jepson, Elmer S., 323 Kinney Building.
Klein, Samuel, 1060 Broad Street.
Kranztohr, Leon, 31 Clinton Street.

NEW JERSEY—Continued.**Newark—Continued.**

Measures, Arthur, (N. H.) 322 Park Avenue.
Mortenson, Gustave O., 31 Clinton Street.
Puder, Abraham H., 31 Clinton Street.
Puder, Henry S., 31 Clinton Street.
Quigley, John J., (Mass.) 60 Park Place, Military Park Building.
Roworth, Dora G., 1728 Federal Trust Building.
Smith, Frederick J., Academy Building.
Wiegand, William B., (N. Y.) Room 516, Industrial Building.

North Bergen—

Murphy, Joseph C., (N. H.) 303 Thirtieth Street.

Nutley—

Schutte, George H., (N. C.) 40 Wharton Avenue.

Palisades Park—

Martin, Maurice A., (D. C.) 17 East Central.

Passaic—

Moskowitz, Herman, 657 Main Avenue.

Paterson—

Frommelt, Andrew, 115 Market Street.
Schumacher, Adolph F., First National Bank Building.
Sinner, Kurt M., 257 Straight Street.
Surosky, Wm., 45 Church Street.
Welch, James F., 129 Market Street.

Plainfield—

Stirton, Wm. C. R., (N. H.) 705 Kensington Avenue.

Ridgefield—

Wright, Carl W., (Mass.) Morse Avenue.

South Orange—

Hartz, Richard A., (N. C.) 343 Richmond Avenue.
Yale, Elmer B., 301 South Ridgewood Road.

Tenafly—

Spieldenner, Franklin B., (N. Y.) 117 Sunset Lane.

Trenton—

Brown, Archibald W., 834 Riverside Avenue.
Leopold, Samuel, 219 East Hanover Street.
Stephens, Allen M. K., 1218 Trenton Trust Building.
Teunon, J. S., (N. H.) 17 Broad Street Bank Building.

Union City—

Genez, Maurice V., 245 Central Avenue.
Solomon, Samuel, (Mass.) 582 Bergenline Avenue.

West Englewood—

Lust, Alfred M., 458 Maitland Avenue.

Westfield—

McCarthy, George F., (Conn.) 447 Everson Place.
Wake, Morgan G., (Ill.) 217 Lenox Avenue.

West New York—

Kramer, Charles, 301 Ninth Street.

West Orange—

King, C. P., 25 Harvard Terrace.

NEW YORK:

Albany—

Cantwell, John B., 90 State Street.

Amsterdam—

Strandberg, Albin D., (N. H.) care Mohawk Carpet Mills Inc.

Binghamton—

Greene, U. S., (N. C.) The Morning Sun Building.

Kalmbacher, Joseph Henry, (Ky.) 316 Security Mutual Building.

Lauder, Robert B., 21-23 Chenango Street.

Brooklyn—

Basescu, Samuel, (N. C.) 816 East Twelfth Street.

Begley, Hugh H., (Conn.) 1612 Broadway.

Diamond, Harold H., (N. H.) 167 Van Buren Street.

Ehrengart, Carl, 1923 Eighty-third Street.

Fishbach, Oscar S., (Ind.) 1948 East Eighteenth Street.

Gerwig, Harry K., (Ill.) 780 St. Marks Avenue.

Godfrey, Roy F., (Pa.) 58 Argyle Road.

Halpern, Henry, (N. J.) 105 Court Street.

Hooper, John W., (Conn.) 111 Eighty-sixth Street.

Klein, Tobias, (N. H.) 48 Mater Court, Manhattan Beach.

Leete, Harry Osborne, (N. H.) 1158 East Thirty-second Street.

Lehn, Frederick D., (N. J.) 125 Milford Street.

Mendler, Edward C., (Conn.) 288 Fennimore Avenue.

Mount, Charles Britain, Jr., De Kalb Avenue.

Noetzel, Everett L., 2520 Avenue North.

Ridout, George, (Oreg.) 6 Verona Place.

Scoville, C. E., 187 Joralemon Street.

Spritzer, Samuel L., 232 Lynch Street.

Tripp, Wilbour Dean, 51 Argyle Road.

Turner, John J., 80 Livingston Street.

Wandmacher, F. C., 1290 New York Avenue.

Wannen, C. W., (Conn.) 1071 East Twenty-first Street.

Weiss, Joseph G., 26 Court Street.

Yocis, Anthony J., 19 Foxall Street.

Zirkle, Wilmer D., (N. C.) 1783 East Eighteenth Street.

Buffalo—

Allen, Lewis Hunter, Genesee Building.

Andrews, T. Harlow, 321 Jersey Street.

Batchelder, Harold P., (Mass.) 97 Linwood Avenue.

Bixby, Percival Gaines, (Ind.) Marine Trust Building.

Cranford, Wilbur L., (Conn.) 55 Shoshone Street.

Gruen, Edward C., Marine Trust Building.

Kracht, George V., 111 Virgil Avenue.

Leffler, Edwin E., Weaver, Allen & Leffler, 1300 Genesee Building.

Pfeeger, Floyd J., (Ky.) 21 Russell Avenue.

Reik, Raymond C., (Md.) 725 Marine Trust Building.

Rose, James, (Ohio) 139 East Hazeltine Avenue.

Tonkonogy, Mordecai, (La.) 513 Mutual Life Building.

Watkins, Luther K., 2019 Liberty Bank Building.

Wilson, William Harry, (Ohio) Tenth Floor Walbridge Building.

NEW YORK—Continued.**Flushing, L. I.—**

Mahoney, Joseph C., (Mass.) 548 South Sixteenth Street.
Vellek, Anthony G., Gibson Apartments.

Freeport, L. I.—

Baker, Emile Z., (Ind.) First National Bank Building.

Hollis—

Richards, Paul James, (Ohio) 64 Luzerne Avenue.

Jackson Heights—

Hollis, Anthony G., (N. H.) 34-48, Eighty-eighth Street.
Smith, Gershom, (N. H.) 125 Twenty-second Street.

Mineola—

Frederick, James White, 457 Franklin Avenue.

Mt. Vernon—

Hickson, Ralph P., 519 South Fifth Avenue.

Newark—

Palmer, Ferris I., 208 Mason Street.

Newburgh—

Nugent, James E., New Savings Bank Building.

New York—

Ackerman, Herbert S., (Ind.) Room 911, 41 Park Row.
Adams, James Joseph, 25 Church Street.
Adams, James R., 110 East Forty-second Street.
Affelder, William M., (N. H.) Thompson & Starrett Co., 250 Park Avenue.
Aitkin, Henry, Jr., 50 Broad Street.
Alleger, Frank S., (N. J.) 50 Church Street.
Alpern, Harry, 152 West Forty-second Street.
Alson, Jacob, 347 Fifth Avenue.
Alther, Philip Francis, 225 Fifth Avenue.
Anderseck, Philip H., (N. H.) 165 Broadway.
Andrews, James L., (N. J.) 350 Madison Avenue.
Archer, W. G., 290 Broadway.
Asch, Burnham, 144 Broadway, Eighteenth Floor.
Ashdown, Edward A., 120 West Forty-second Street.
Atkins, Robert, 347 Madison Avenue.
Baer, Julius W., 1328 Broadway.
Baker, Keith L., 76 William Street.
Banks, Alexander S., 7 Dey Street.
Barnett, Harold B., (N. C.) care Wiegner, Rockey & Co., 42 Broadway.
Barr, James, 270 Madison Avenue.
Barrett, Percy Spencer, 51 East Forty-second Street.
Barst, Louis I., 1328 Broadway.
Bass, Noah, (Ind.) 1440 Broadway.
Basset, William R., (N. J.) 347 Madison Avenue.
Basson, P. E., 350 Broadway.
Battin, Wm. F., (Ill.) 50 Broad Street, care International Bus Machines Corporation.
Baum, A. Henry, 55 West Forty-second Street.
Baylis, H. C., 1270 Broadway.
Beaujon, Austin L., (N. H.) 71 West Twenty-third Street.

NEW YORK—Continued.

New York—Continued.

Becker, Jacob L., Fisk Building.
 Behrens, Jacob, (N. C.) 42 Broadway.
 Bell, Ernest Wm., (Ind.) 72 Pine Street.
 Bell, Hermon F., 110 William Street.
 Bell, William H., 30 Broad Street.
 Bender, Daniel H., 100 Broadway.
 Bennett, Jacob, Fisk Building.
 Berdon, David, 1440 Broadway.
 Bergen, George L., 55 Liberty Street.
 Bergman, Nathaniel B., (Conn.) 110 William Street.
 Bernstein, Wm., 25 West Forty-third Street.
 Berson, Samuel, 233 Broadway.
 Bickett, William Purcell, (Mo.) 30 Broad Street.
 Bieth, Charles Edw., 130 West Forty-second Street.
 Birnberg, Wm., 115 West Thirtieth Street.
 Blattner, Benjamin, 113 West Forty-second Street.
 Bloch, Aaron, 949 Broadway.
 Block, Percy, 149 Broadway.
 Borjes, Edward G., (N. H.) Flatiron Building.
 Bourke, Cletus W., (N. H.) 15 Park Row.
 Bourne, Charles G., (Ind.) 7 Dey Street.
 Bowman, Archibald, (Ohio) 366 Madison Avenue.
 Brach, Henry, (N. J.) 52 Broadway.
 Broaker, Frank, 63 Fifth Avenue.
 Brockelbank, Guy Henry, (Ind.) 51 Chambers Street.
 Brody, Albert A., 347 Fifth Avenue.
 Brody, Arthur A., 270 Madison Avenue.
 Brown, Ernest A., 347 Fifth Avenue.
 Bruneau, Armand L., Trinity Court Building.
 Buckner, Charles, 1170 Broadway.
 Bullock, Walter R., 31 Nassau Street.
 Burnett, Lawrence, 565 Fifth Avenue.
 Burton, Norman L., (Ill.) 110 William Street.
 Byrnes, Thos. W., 76 William Street.
 Cameron, James, (Ky.) 550 West 157th Street.
 Cantamessner, Alfred L., (N. C.) 140 Pinehurst Avenue.
 Carter, Arthur Hazleton, 30 Broad Street.
 Carter, Clarence H., 1440 Broadway.
 Cartwright, Otho G., 31 Nassau Street.
 Cash, Sherman Abbott, (N. H.) 50 Broad Street.
 Child, Chester P., 17 East Forty-second Street.
 Christmas, Theodore T., 165 Broadway.
 Citrin, Morris, 1 Madison Avenue.
 Clarke, Thomas Henry, (Ind.) 82 Beaver Street.
 Cobb, Ernest Barnard, 165 Broadway.
 Coe, Albert I., (N. H.) Court Square Building, 2 Lafayette Street.
 Cohan, Emanuel, 507 Fifth Avenue.
 Cohen, J. D., (N. H.) 205 West Thirty-sixth Street.
 Cohn, Edw. H., 1328 Broadway.

NEW YORK—Continued.**New York—Continued.**

Cole, J. E., (Ind.) 16 William Street.
Colley, Frederick G., 82 Beaver Street.
Corben, Jno. A., (Ind.) 60 Beaver Street.
Cornell, Kenneth A., (N. H.) 30 Church Street.
Courtney, G. L., 32 Waverly Place.
Cox, Charles Howard, (Ind.) 280 Broadway.
Cronin, Harold R., 1 Madison Avenue.
Cronin, John P., 1 Madison Avenue.
Crowell, J. W., (Me.) 30 Broad Street.
Dallas, George M., 37 West Thirty-ninth Street.
Dariff, George, 2544 Valentine Avenue.
Davey, Leonard Samuel, (Colo.) 141 Broadway.
Davis, Henry C., 253 Broadway.
Davis, Morton I., 949 Broadway.
Day, Clarence M., 233 Broadway.
Dennis, William H., 120 Broadway.
Deike, F. William, 130 William Street.
Deutsch, Samuel, 52 Vanderbilt Avenue.
De Vault, Henry S., (Ind.) 57 West Seventy-fifth Street.
Dillingham, R. H., 149 Broadway.
Djorup, Christian, 120 Broadway.
Dohr, James L., (Wis.) 52 Broadway.
Dolowitz, Alexander, 70 West Fortieth Street.
Dressler, Jno. M., (N. C.) care Pan American Petroleum & Transport Co., 120 Broadway.
Dumbrille, H. Hilton, (Conn.) 110 William Street.
Dunn, Homer A., 35 West Sixty-fourth Street.
Eckhoff, Henry G., (N. H.) 41 Park Row.
Edelman, Chester M., care F. & W. Grand Stores, Inc., 902 Broadway.
Edelson, Emanuel M., 11 West Forty-second Street.
Eichenbaum, Joseph G., 1 Madison Avenue.
Elkins, Jacob B., (N. H.) 309 Fifth Avenue.
Ellis, Herbert W., 30 Broad Street.
Engel, Emanuel, 233 Broadway.
Englander, Jules, 280 Madison Avenue.
Eolis, Alexander L., 949 Broadway.
Epstein, Samuel L., 27 William Street.
Esquerre, Paul Joseph, 20 Vesey Street.
Etherington, Charles K., (N. J.) 149 Broadway.
Everett, Eric J., (Ill.) 135 West Sixteenth Street.
Feder, Daniel, 250 West Fifty-seventh Street.
Feiman, M. Jerry, 1457 Broadway.
Feinberg, Edward, 1440 Broadway.
Feinstein, Aaron, 64 Fulton Street.
Feldman, Robert A., 140 West Forty-second Street.
Ferguson, Irving B., 171 West Twelfth Street.
Ferguson, Paul S., 1328 Broadway.
Fink, Max, 233 Broadway.
Fischer, Frederick, Jr., (Conn.) 522 Fifth Avenue.

NEW YORK—Continued.

New York—Continued.

Flaherty, Edward D., 50 Church Street.
 Foddy, George R., Jr., 40 East Thirty-fourth Street.
 Foote, Edward Rosedon, (Ind.) 136 Liberty Street.
 Forster, Geo. F., 30 Broad Street.
 Frank, Joseph, 225 West Thirty-fourth Street.
 Fraser, John, 125 Park Avenue.
 Fredell, E. J., (Wash.) 30 Broad Street.
 Freeman, W. E., 80 Broadway.
 Freireich, Hyman, 152 West Forty-second Street.
 Friedman, David, 535 Fifth Avenue, Room 531.
 Frost, Charles, 292 Madison Avenue.
 Fuller, Lewis C., 82 Beaver Street.
 Galenson, Louis P., 15 Park Row.
 Gandelman, Benjamin L., (Conn.) 309 Fifth Avenue.
 Gates, Harold T., 509 West 212th Street.
 Gause, Edmund C., (Pa.) 30 Broad Street.
 Geist, Harry, 1560 Broadway.
 Germain, Oscar L., (N. H.) 299 Broadway.
 Getz, Joseph, 570 Seventh Avenue.
 Gibson, W. Wallace, 342 Madison Avenue.
 Giles, Cecil Dashwood, (Conn.) 67 Wall Street.
 Gill, Walter J., 359 Mosholu Parkway.
 Ginsberg, Isidor, (N. H.) 41 Union Square.
 Gladstone, A. I., 2910 Woolworth Building.
 Glickman, Louis, (N. H.) Flatiron Building, 175 Fifth Avenue.
 Gluck, Lewi, 2 West Eighty-second Street.
 Goldberg, Morris W., 110 West Fortieth Street.
 Goldblatt, Harry M., 2910 Woolworth Building.
 Goldenberg, Isidor, 225 West Thirty-fourth Street.
 Goldsmith, Bertram, 7 Dey Street.
 Goldstein, Emanuel, (N. J.) 475 Fifth Avenue.
 Goldstein, Harriet B. L., 52 William Street.
 Goldwyn, Myron, (N. H.) 247 Park Avenue.
 Golinko, Jerome I., 205 West Thirty-ninth Street.
 Gompers, Lewis, 81 Fulton Street.
 Goodloe, J. S. M., 165 Broadway.
 Goodwin, J. Pryse, (Ill.) 40 Exchange Place.
 Gordon, Bernard M., (Ind.) 522 Fifth Avenue.
 Gottheimer, Abel, 570 Seventh Avenue.
 Gough, Edward C., 50 East Forty-second Street.
 Graef, Joseph Edwin, 271 Madison Avenue.
 Greeley, Harold Dudley, 25 West Forty-third Street.
 Greenblatt, Harold, 1133 Broadway.
 Greendlinger, Leo, 13 Astor Place.
 Greenfeld, Henry G., 51 Chambers Street.
 Greenfield, Frederick Wm., 507 Fifth Avenue.
 Greenman, Howard, 20 Vesey Street.
 Greenspan, Aaron, 1440 Broadway.
 Greenwood, Herbert S., (N. J.) 1503 Evening Post Building.

NEW YORK—Continued.**New York**—Continued.

- Grossman, Max, 949 Broadway.
Grouse, Harold B., (Mass.) 1790 Broadway.
Grube, Harry A., 1440 Broadway.
Grumet, Louis S., (N. C.) 1307 Nelson Avenue, Bronx.
Haesloop, Henry M., (Ind.) 125 Park Avenue.
Hall, James, (Ill.) 366 Madison Avenue.
Hall, W. Vincent, 67 Liberty Street.
Halper, Aaron, 347 Fifth Avenue.
Harcourt, Vivian, (Ohio) 49 Wall Street.
Hardy, Willoughby D., 610 at 115th Street.
Harrow, Benj., 51 Chambers Street.
Hartmann, Arthur A., (N. J.) 29 Broadway.
Harvey, Edwin, Jr., 82 Beaver Street.
Hawkins, A. B., (Ala.) 1440 Broadway.
Hawkins, Herbert B., 49 Wall Street.
Hay, S. Geo., (Mont.) 30 Broad Street.
Hecht, Charles, 292 Madison Avenue.
Hellerson, Charles E. W., 225 Fifth Avenue.
Helmus, John J., 565 Fifth Avenue.
Henderson, S. E., (Ind.) 149 Broadway.
Herman, Morris M., 10 East Forty-third Street.
Hess, Herbert, (N. H.) 120 Broadway.
Heuser, August A., 709 Sixth Avenue.
Hilditch, Frederick W., (Conn.) 17 East Forty-second Street.
Hirschhorn, Harry William, 110 West Fortieth Street.
Hopkins, Francis Wm., Jr., 2 Wall Street.
Hopson, H. C., (Wis.) 61 Broadway.
Howard, Hamilton, 110 William Street.
Hudders, Eugene R., (N. H.) 41 Union Square.
Humphries, David, (Ind.) 280 Broadway.
Hunter, Alexander, 149 Broadway.
Hyans, Edward M., 1440 Broadway.
Hyland, Robert J., 126 Liberty Street.
Immerman, Louis, 507 Fifth Avenue.
Irgang, Carl, 164 West Ninety-third Street.
Jacobs, Benjamin, Hotel Ansonia.
Jacobs, David B., 217 Broadway.
Jacobs, I. Wm., 1440 Broadway.
Jacobson, Chas., 1501 Broadway.
Jacobson, Samuel J., 51 Chambers Street.
Jacobson, Walter, (N. H.) 41 East Forty-second Street.
Janis, Geo. Nathan, 303 Fifth Avenue.
Johnson, William B., 43 Cedar Street.
Johnston, O. T., (Calif.) 347 Madison Avenue.
Jonick, Jos. Lester, 1 Madison Avenue.
Joyce, Herbert William, (Conn.) care The Barrett Co., 40 Rector Street.
Judd, Orrin R., 60 Broadway.
Kalbfleish, Albert H., (Mich.) 302 West Twenty-second Street.

NEW YORK—Continued.

New York—Continued.

Kane, Louis I., 62 West Forty-seventh Street.
 Kantor, Philip S., 1440 Broadway, Suite 2362.
 Kaplan, Samuel, 949 Broadway.
 Kaplan, Sidney, 1440 Broadway.
 Katzenellenbogen, M. Nathan, (N. J.) 50 Church Street.
 Kaufman, Abraham M., 151 West Fortieth Street.
 Kaufman, M. Laurence, 305 Broadway.
 Kelleher, Bartholomew C., 32 Broadway.
 Kelly, John M., (Ind.) 25 Church Street.
 Kenworthy, Arthur W., (Ohio) 120 Broadway.
 Kera, Jacob Wm., 152 West Forty-second Street.
 Kiebel, A. Louis, 25 West Forty-third Street.
 Klein, Chas. A., 67 Wall Street.
 Klein, Joseph J., 19 West Forty-fourth Street.
 Koch, John H., 55 Liberty Street.
 Koehler, Theodore, 1133 Broadway.
 Kortjohn, Martin, 15 Park Row.
 Kraft, Samuel, 1 Madison Avenue.
 Krasner, Abraham J., 1440 Broadway.
 Kromberg, Jacob, (Conn.) 1475 Broadway.
 Kurzman, Louis, (N. C.) 396 Broadway.
 Lachenbruch, Milton C., 250 West Fifty-seventh Street.
 Lafrentz, A. F., 100 Broadway.
 Lafrentz, F. W., 100 Broadway.
 Landsman, Morris J., (N. H.) 803 Times Building.
 Landwehr, Harry C., 75 Maiden Lane.
 Lane, Harry Arnold, 10 West Forty-seventh Street.
 Lang, Henry C., 36 West Forty-fourth Street.
 Lasher, Norris Robert, 55 Liberty Street.
 Lasser, J. K., (N. J.) 1440 Broadway.
 Leake, Gordon Lee, (Ohio) 512 Fifth Avenue.
 Lefker, Harry, (N. H.) 291 Broadway.
 Leidesdorf, Samuel D., 125 Park Avenue.
 Leslie, Wm., (Ohio) 7 Dey Street.
 Levy, Daniel, (N. H.) Times Building, Forty-second and Broadway,
 Room 1901.
 Levy, Saul, 475 Fifth Avenue.
 Lichtendorf, Max, (N. C.) 1270 Broadway.
 Lingley, A. G., (Ohio) 251 Fourth Avenue.
 Lipshie, Joseph, (Conn.) 128 West Thirty-first Street.
 Lobenthal, Michael S., 29 West Thirty-fourth Street.
 Loeb, Simon, 303 Fifth Avenue.
 Loewenwarter, Paul L., 522 Fifth Avenue.
 Lord, Clarkson E., 342 Madison Avenue.
 Lord, Frank K., 149 Madison Avenue.
 Lubin, Joseph I., 9 East Thirty-eighth Street.
 Ludewig, Hermann E., 52 Vanderbilt Avenue.
 Ludlam, Chas. S., 30 Broad Street.
 Luery, Alfred, (N. H.) 42 Broadway.

NEW YORK—Continued.**New York**—Continued.

Lustgarten, Emil Joseph, 1475 Broadway.
Lybrand, Wm. M., 110 William Street.
Lynch, Thos. L., (N. H.) 1 Madison Avenue.
Maas, Alfred N., (N. H.) 1170 Broadway.
MacBain, R. C., (Ohio) 25 Broadway.
MacDermott, J. Edw., 347 Madison Avenue.
MacRae, Farquhar J., 90 Wall Street.
Madden, John T., New York University, Washington Square.
Mahler, Benjamin, (N. C.) 42 Broadway, Room 711.
Mahoney, John F., 15 Park Place.
Main, Fred L., 149 Broadway.
Makay, Alexander F., 347 Fifth Avenue.
Mandel, Julius, (N. H.) 1394 Boston Road.
Manning, Anthony B., (Conn.) 50 Broadway.
Mannix, Arthur J., 1451 Broadway, Room 605.
Mansley, Robt. H., (Pa.) 56 Pine Street.
Marks, Irving M., 110 West Fortieth Street.
Marks, Leonard, 55 West Forty-second Street.
Marshall, Frederick, 41 Union Square.
Martin, Clarence A., 41 Park Row.
Masch, Solomon, 1170 Broadway.
Masterson, Charles V., care General Motors Export Co., 224 West Fifty-seventh Street.
Masterson, Francis J., 245 Broadway.
Mattis, Rudolph, (N. H.) 100 East Forty-second Street.
McArdle, Joseph J., (Ind.) 42 Broadway.
McConnell Edwin E., (N. H.) 522 Fifth Avenue, Suite 425.
McCulloh, Charles S., 100 Broadway.
McKeon, Winfield, 36 West Forty-fourth Street.
McLaughlin, Geo. V., 51 Chambers Street.
Michaelson, Benedict S., 1 Madison Avenue.
Mitchell, Joseph J., (Iowa) 165 Broadway.
Mitchell, S. Roger, 366 Madison Avenue.
Moeller, Wm. C., (Ind.) 420 Lexington Avenue.
Monk, Arthur Paul, 16 Exchange Place.
Montgomery, Robt. H., 385 Madison Avenue.
Morris, Joseph J., (N. H.) 200 Fifth Avenue.
Morris, Moe, 152 West Forty-second Street.
Morrison, Francis A., 68 William Street.
Morse, Perley, 165 Broadway.
Moses, Isidore, (N. H.) 302 Broadway.
Moyer, Melbourne S., 115 Broadway.
Munroe, David, (N. J.) 140 Cedar Street.
Nasmyth, Chas. J., (Conn.) 51 Chambers Street.
Nelson, Hyman, 1440 Broadway.
Newberger, Samuel, (N. H.) 38 Park Row.
Nichols, Herman, (Ky.) 55 West Forty-second Street, Room 1341.
Nichols, Ira C., (N. J.) 250 Park Avenue, Room 602.
Nichols, Walter J., (N. J.) 149 Broadway.

NEW YORK—Continued.

New York—Continued.

Nicholson, Fred T., 71 Broadway.
 Niederwiesen, Richard E., (Conn.) 149 Broadway.
 Okun, Isaac, 250 West Fifty-seventh Street, Room 726.
 Oliver, James W., (N. C.) 67 Wall Street.
 Ornstein, Irving, 342 Madison Avenue.
 Ostreicher, James P., (N. H.) 15 Park Row.
 Ostrow, M. J., 1560 Broadway, Suite 814.
 Ott, Nelson L., 149 Broadway.
 Palmer, Leslie E., 37 West Thirty-ninth Street.
 Park, Stanley W., (Minn.) 41 Maiden Lane.
 Parmet, Meyer, Flatiron Building.
 Patterson, Samuel D., 141 Broadway.
 Patterson, Wm. D., (Ind.) 17 John Street.
 Pearl, Max L., 15 Park Row.
 Pearlberg, Harry, 570 Seventh Avenue.
 Pendleton, Francis T., (Conn.) 356 Lexington Avenue.
 Perine, Edward T., 149 Broadway.
 Perry, Charles W., 225 Fifth Avenue.
 Peyser, Michael, 1 Madison Avenue.
 Phagan, Knox B., (Ky.) 25 West Forty-third Street.
 Phillips, Theo., Jr., 949 Broadway.
 Plancher, Abraham, 19 West Forty-fourth Street.
 Pomerance, Nathaniel, 320 Broadway.
 Ponemon, Philip R., 1440 Broadway.
 Prytherch, Robt. Harold, (Ill.) 7 Dey Street.
 Quinn, John J., (N. C.) 17 East Forty-second Street
 Rafter, Adolphe, 1 Broadway.
 Randolph, L. K., (Ohio) 130 West Forty-ninth Street.
 Reeve, Archie F., (N. H.) 270 Madison Avenue.
 Reeve, Frederic E., 40 Rector Street.
 Regan, Maurice S., (N. C.) 127 West 121st Street.
 Reich, Arthur Otto, 1133 Broadway.
 Rice, Harry M., 100 Broadway.
 Richards, Willis B., (Conn.) 16 Exchange Place.
 Richel, Maurice, 292 Madison Avenue.
 Rifkin, Louis Albert, 342 Madison Avenue.
 Robbins, Ira B., 270 Madison Avenue.
 Robinson, Edward Collins, 18 East 125th Street.
 Robinson, Reuben R., (N. H.) 292 Madison Avenue.
 Rock, Edwin J., (Conn.) 8 West Fortieth Street.
 Rohrbach, John F. D., 233 Broadway.
 Rohwerder, Frederick C., 30 Broad Street.
 Rolls-Warrington, Chas. W., (Ind.) 56 Pine Street.
 Rolnik, Max, 7 Dey Street.
 Romine, Edward Chapman, 105 West Fortieth Street.
 Rosenkampff, Arthur H., 32 Waverly Place.
 Rosenthal, Joseph, 1440 Broadway.
 Rossmore, Emerson E., 270 Madison Avenue.
 Rothman, Jesse, 1431 Broadway.

NEW YORK—Continued.**New York**—Continued.

Rothman, M. H., (N. H.) 302 Broadway.
Ruben, Ira H., (N. H.) 15 East Fortieth Street.
Sachs, George M., 19 West Forty-fourth Street.
Salway, Wm. S., 149 Broadway.
Sanders, Arthur H., (N. H.) 225 Fifth Avenue.
Sandler, Joseph, 1440 Broadway.
Sanford, F. H., 120 Broadway, Room 2800.
Scall, Max, (N. H.) 52 Pike Street.
Schaeberle, Frederick M., (Ohio) 30 Church Street.
Schaller, Maxwell, (N. H.) 1170 Broadway.
Schapiro, Jacob, 165 Broadway.
Schapiro, Louis, 165 Broadway.
Scharf, H. A., 1560 Broadway.
Schlanger, Isidore, (N. J.) 217 Broadway.
Schlessinger, Max, 565 Fifth Avenue.
Schmuckler, Max, 15 Park Row.
Schnackenberg, John H., 299 Madison Avenue.
Schneider, Theodore I., (N. H.) 1440 Broadway.
Schoolman, David, 511 Fifth Avenue.
Schultz, Joseph, 205 West Thirty-ninth Street, care Zabelle & Golinko.
Schweitzer, Samuel B., 300 Madison Avenue.
Schollar, Max, 200 Fifth Avenue.
Seamon, Maxwell, 24 West 111th Street.
Searle, Harry F., 25 Broad Street.
Seidman, Henry L., Fisk Building, Broadway at Fifty-seventh Street.
Semple, Allan, 40 Wall Street.
Serling, Carl S., 36 West Forty-fourth Street.
Shenton, William Arthur, (N. H.) 30 Church Street.
Sheperdson, Wm., 44 Beaver Street.
Sherman, David, (N. H.) 1777 Monroe Avenue.
Sherwood, William S., 1 Madison Avenue.
Shocket, Abraham, 342 Madison Avenue.
Sigerson, Wilfred Carl, (Ind.) General Office Equipment Corp., Elliott-Fisher Division, 342 Madison Avenue.
Silbert, I. S., 1440 Broadway.
Simonoff, Louis, 1 Madison Avenue.
Sinclair, Prior, 110 William Street.
Smith, Harry Mason, 17 East Forty-second Street.
Spratt, William Robert, Jr., (Ind.) 1158 Fifth Avenue.
Squires, Frederic W., 25 Broad Street.
Stahl, Samuel S., 331 Madison Avenue.
Stamp, Jos. Byron, Jr., 296 Broadway.
Staub, Walter A., 110 William Street.
Stegman, Walter A., 120 Broadway.
Steinberg, Sol, 347 Fifth Avenue, Room 603.
Stern, Alfred J., 551 Fifth Avenue.
Stern, Harry A., 420 Lexington Avenue.
Sternberg, Abram, 233 Broadway, care J. Lee Nicholson & Co.
Stevenson, John Dodd, 225 Fifth Avenue.

NEW YORK—Continued.

New York—Continued.

- Stevenson, Spencer B., care Haskins & Sells, 37 West Thirty-ninth Street.
- Stewart, Andrew, 40 Exchange Place.
- Stim, Menahem, 128 West Thirty-first Street.
- Stone, Milon M., (Conn.) 37 West Thirty-ninth Street.
- Struss, William J., 130 William Street.
- Sullivan, Alfred A., (Mass.) 52 Vanderbilt Avenue, Room 1601.
- Sweeney, Henry W., (Ill.) John Jay Hall, Columbia University.
- Swenson, Arthur S., 311 Fifth Avenue.
- Taliaferro, A. P., (Mo.) 25 Nassau Street.
- Tansill, X. Bender, (Ind.) 3572 De Kalb Avenue, Bronx.
- Tarter, Samuel, (N. H.) 302 Broadway.
- Taylor, Conrad B., (N. D.) 110 William Street, Room 1490.
- Thall, Morris, (Conn.) 331 Madison Avenue.
- Tideman, Carl W., care A. H. Whan & Co., 50 Broadway.
- Tipperman, Simon, (N. C.) care Fruit & Produce Acceptance Co., 97 Warren Street.
- Toth, Louis, 105 West Fortieth Street.
- Tourin, Fred, (N. H.) 522 Fifth Avenue.
- Troper, Morris C., 303 Fifth Avenue.
- Trostler, Cole, 292 Madison Avenue.
- Turner, A. B., (Ga.) 37 West Thirty-ninth Street.
- Unger, Joseph, (N. J.) 71 West Twenty-third Street.
- Van Benschoten, Harry E., 225 Fifth Avenue.
- Vaughan, Arthur S., 30 Broad Street.
- Verito, William J., (Conn.) 1819 Broadway.
- Wald, Nathan, (N. H.) 1170 Broadway.
- Walker, Edmund, (N. H.) 393 Seventh Avenue.
- Walker, Harold O., 565 Fifth Avenue.
- Ward, Watson F., Jr., (Ohio) 165 Broadway, Room 430.
- Ware, De Witt T., (Va.) care Haskins & Sells, 37 West Thirty-ninth Street.
- Warner, Philip J., 15 East Twenty-sixth Street.
- Watterston, Roderick J., 110 East Forty-second Street.
- Weber, George H., 25 Broadway.
- Webster, Henry M., 2 West Forty-fifth Street.
- Webster, Norman E., 60 Broadway.
- Wechsler, Jos. J., 291 Broadway.
- Wecht, Milton M., 277 Broadway, Room 808.
- Weinberger, David E., Marbridge Building, Suite 928.
- Weinberger, Wm. B., (N. J.) 200 Broadway.
- Weinstein, Louis, 949 Broadway.
- Weiser, Maxwell R., 342 Madison Avenue.
- Werber, Charles F., 527 Fifth Avenue.
- Wetzel, William M., (Md.) care Commercial Credit Corp., 100 East Forty-second Street.
- Whan, Archibald H., (Ind.) 50 Broadway.
- Whittlesey, Willis S., 101 Park Avenue.
- Wilde, Edward A., Woolworth Building, Room 2630.

NEW YORK—Continued.**New York—Continued.**

Will, J. A., (Mo.) 37 Wall Street.
Williams, George C., (N. C.) Thirteenth Floor, International Commerce Building, 15 Moore Street.
Willins, Thos. N., (N. H.) 30 Broad Street.
Willvonseder, Ernest, 55 Liberty Street.
Wilson, Frederick James, 50 Church Street.
Winick, Harry J., (N. H.) 570 Seventh Avenue.
Winkler, Oscar, 19 West Forty-fourth Street.
Wittenberg, Solomon, 1440 Broadway.
Wolfe, Morley S., 522 Fifth Avenue.
Wolff, Mark, 280 Broadway.
Wolff, Wm. E., (W. Va.) 11 East 199th Street.
Wood, J. Frederick E., 110 William Street.
Wood, Roy A., 43 Cedar Street.
Wulfig, Frederick W., 27 William Street.
Yewdall, Clifford, (Ind.) 33 West Forty-second Street.
Zabelle, Maxwell, 205 West Thirty-ninth Street.
Zemlock, Abraham, 15 Park Row.

Niagara Falls—

Little, W. Paxton, P. O. Box 617.

North Tonawanda—

Brown, Samuel W., (Pa.) 303 Goundry Street.

Pelham Manor—

Brash, W. D., (Conn.) Esplanade at Lewis Street.
Lindberg, A. F., (Pa.) 529 Stellar Avenue.

Port Chester—

Dusenbury, Bradley A., P. O. Box 126.
Lange, Frank F. L., 143 Terrace Avenue.

Rochester—

Heye, K. Werner, (Ind.) Commerce Building.
Jackson, G. Arthur, (Ind.) 31 Exchange Street.
Lent-Koop, Wm. D., (Conn.) 143 Genesee Park Boulevard.
McLeod, Thomas L., (Ind.) Lincoln-Alliance Bank Building.
Zaenglein, Paul C., (Ind.) 31 Exchange Street.

Syracuse—

Babcock, Perrin L., (N. C.) 731 O. C. S. B. Building.
Beckwith, Barrett J., 474 South Salina Street.
Bennett, George E., 1111 Madison Street.
Clark, C. M., Box 419.
Ferguson, Forrest E., (Ohio) New Chamber of Commerce Building.

Troy—

Hannon, Raymond J., (Mass.) 305 Proctor Building.

Utica—

Ballard, Geo. Theodore, First National Bank Building.
Wright, Arthur, 2015 Genesee Street.

Watertown—

Farrington, Howard Faulkner, Woolworth Building.
Peters, Ralph W., (Mass.) Northern New York Trust Co. Building.

NEW YORK—Continued.

White Plains—

Fuchs, Charles C., 235 Main Street.
Roth, Louis, 20 Trenton Avenue.

Yonkers—

Smith, James B., 309 Jessamine Avenue.
White, Lee H., 518 Palmer Road.

NORTH CAROLINA:

Asheville—

Devenish, David G., 18 Rosewood Avenue.
Epps, Gilbert W.
Mason, James Irving, Jackson Building.
Wilson, John E., 20½ Government Street.
Zimmerman, W. H., 15 Church Street.

Charlotte—

Adams, Geo. H., 814 Johnston Building.
Brubaker, H. G., 138 Brevard Court.
Charnley, Walter, 138 Brevard Court.
Elliot, John L., 126 Brevard Court.
Emery, Geo. H., 1205 Johnston Building.
Gillis, E. A., 1024 Greenwood Cliff.
Hoyle, Jesse Lee, 532 Jackson Avenue.
Hutchinson, Orion Neely, Johnston Building.
Hutchison, Paul D., 138 Brevard Court.
McCullough, D. H., Johnston Building.
Moore, Frederick, 10 Vail Avenue.
Northrop, Harry C., 622 Sunnyside Avenue.
Scott, G. G., P. O. Box 596.
Shinnick, W. C., (W. Va.) 514 North Church Street.
Stevens, William E., 802 Commercial Bank Building.
Wilson, George B., 1001-02 Commercial National Bank Building.
Wood, Geo. E., 138 Brevard Court.

Gastonia—

Eck, John E., Loftin Building.

Greensboro—

Davis, Ellwood A., 506 Hillside Drive.
Everett, D. H., Box 596.
Hightower, J. D., P. O. Box 782.
Hollowell, David R., 503 Jefferson Standard Building.
Matlock, T. L., P. O. Box 1225.
Vestal, Claude B., Jefferson Building, Suite 720.

Newton—

Scharrer, Andrew E., P. O. Box 182.

Raleigh—

Bagby, T. Jack, 612 Commercial Bank Building.
Bowen, A. F., Box 449.
Burke, Henry, Odd Fellows Building.
Carter, R. C., 906-8 Citizen National Bank Building.
Duvall, James A., (Ind.) 712 East Franklin Street.
Goodno, Chas. N., 201 Park Avenue.
Jones, Edward R., (Ind.) care Fred B. Hill & Co., P. O. Box 1304.

NORTH CAROLINA—Continued.**Raleigh—Continued.**

Parham, K. W., 601 Odd Fellows Building.

Poole, George R., Odd Fellows Building.

Steele, Ralph L.

Rocky Mount—

Dobie, Geo. R., 302 National Bank of Rocky Mount.

Glenday, Frank, (Ohio)

Rutherfordton—

Stratford, Frank P.

Statesville—

Rodgers, John B., First National Bank Building.

Wilmington—

Craft, Edward C., Box 552.

McCabe, John B., P. O. Box 1243.

Winston-Salem—

Morgan, Mortie M., 2400 Liberty Street.

NORTH DAKOTA:**Fargo—**

Cull, J. A., Edwards Building.

Grand Forks—

Burchard, Floyd F., 29 Clifford Building.

Minot—

Luehe, Frederick E., Scofield Block, Room 3.

OHIO:**Akron—**

Baruch, Jacob S., Akron Savings & Loan Building.

Hough, Harry, (Ind.) 1191 Sunset View Drive.

Keplinger, Orbin B., 517 West Exchange Street.

Rausch, C. G., Metropolitan Building.

Canton—

Feller, J. E. O., 719-22 Renkert Building.

Cincinnati—

Beaman, Reuben John, 409-412 Union Central Building.

Bradford, J. W. R., (Ky.) 414 Walnut Street.

Cottom, Wilbur Lewis, (Ind.) 513 Provident Bank Building.

Crane, Frank J., 902 First National Bank Building.

Goering, Paul R., (Ind.) Provident Bank Building.

Hagemann, A. W., 1132 Olivia Lane, Overlook, Price Hill.

Hall, Cecil L., (Ind.) 723 Provident Bank Building.

Hohmann, Lawrence A., (Ind.) 9 Livestock Exchange Building.

Lewis, Homer B., 921 Provident Bank Building.

Long, B. M., (Ky.) 608 Vine Street.

Mansell, Geo. F., 1209 First National Bank Building.

Ratterman, L. F., Gwynne Building.

Reinhardt, C. E., 4222 Thirty-second Street.

Rice, L. G., Union Central Building.

Rouse, Robert B., (Ky.) 302-3 Mercantile Library Building.

Schaefer, Frank G., Provident Bank Building.

Smethurst, Richard, Schmidt Building.

Smethurst, Richard, Jr., Schmidt Building.

OHIO—Continued.

Cincinnati—Continued.

Smethurst, Robert B., Schmidt Building.
 Stanley, Wm. Henry, Jr., 2404 Union Central Building.
 Wright, Charlton C., (Ky.) 1001 Fourth National Bank Building.
 Wright, John Elwood, Union Central Building.

Cleveland—

Alexander, J. W., (N. C.) 621 Hippodrome Building.
 Bates, Elijah, (Ind.) 2512 Lee Road, Cleveland Heights.
 Breyer, Edwin W.; Chamber of Commerce Building, Room 416.
 Charpie, Avery B., 1844 Union Trust Building.
 Cochran, William A., 621 Hippodrome Building.
 Cook, Thos. Jos., 703 Cleveland Discount Building.
 Cox, C. Herbert, 627 Union Trust Building.
 Coy, Walter A., 723 National City Bank Building.
 Crawford, Elmer L., 808 United Bank Building.
 Curwin, Lowell B., (Ind.) Guarantee Title Building.
 Dewey, Arthur M., 515 Hanna Building.
 Flanders, Cecil E., Smythe Building.
 Foster, John Robertson, (Ind.) 608 Ulmer Building.
 Huffman, Louis H., (Ky.) 621 Hippodrome Building.
 Kaase, Clarence E., (Ky.) 808 United Bank Building.
 Kimpel, Henry M., 5701 Carnegie Avenue.
 Koke, Oscar I., (Oreg.) 1005 Fidelity Building.
 Kronz, Frank W., 1719 East Eighty-sixth Street.
 Leeson, Herman L., 2104 Guarantee Title Building.
 Lewis, Willis E., (Ind.) 1202 Swetland Building.
 McConkie, C. C., Plain Dealer Building.
 Meaden, Douglas S., 1321 Union Mortgage Building.
 Morris, Karl Kratzer, 1845 East Thirtieth Street.
 Patton, J. N., Leader News Building.
 Porterfield, Austin R., Federal Reserve Bank Building.
 Rhodes, James O., Prospect-Fourth Building.
 Roberts, R. M., (Ind.) National City Bank Building.
 Rusk, John D., Fenway Hall Hotel.
 Schnackel, Charles, 602 Guardian Building.
 Slagle, Howard G., 723 National City Bank Building.
 von Rosen, U. F., 858 Hanna Building.
 Ward, Philip G., 1558 Lincoln Avenue.
 White, Mortimer C., (Ky.) 621 Hippodrome Building.
 Wood, Walter E., 1882 East Sixty-ninth Street.
 Zwemer, F. L., (Ind.) 836 B. F. Keith Building.

Columbus—

Eckelberry, Geo. W., Commerce Building, Ohio State University.
 Greer, Howard Clark, Ohio State University.
 Hauptma, Wm. A., 411 Majestic Building.
 Hubbell, Chas. H., Yuster Building.
 Keller, Harry A., First National Bank Building, Suite 913.
 Langdon, W. E., Huntington Bank Building.
 Miller, Hermann Clinton, 154 Clinton Heights Avenue.
 Wall, Walter D., 44 West Gay Street.

OHIO—Continued.**Dayton—**

Battelle, Louis G., 121 West Second Street.
Cassel, Jesse C., (Ind.) 201 Delaware Avenue.
Griggs, John G., (Ky.) 815 Mutual Home Building.
Sieferman, Arthur, (Ill.) 113 West Monument Avenue.
Terry, Horace B., 121 West Second Street.
Ullrich, Wm. A., (Ind.) 714 Mutual Home Building.
Wall, Hugh E., 523 Grafton Avenue.

Lakewood—

O'Bryan, Wm. I., (Ind.) 1253 Nicholson Avenue.
Patch, Hugh Leroy, 1262 Westlake Avenue.

Lima—

Hansbarger, Wm. C., Lima Dime Savings Building.

Mt. Vernon—

Hepler, B. E., Hope Engineering & Supply Company.

Portsmouth—

Knapp, Jesse, (Ky.) 625 First National Bank Building.

Toledo—

Arft, Martin J., 940 Ohio Building.
Dalton, H. Leo, 800-809 Second National Bank Building.
Hardman, J. E., (Mich.) 1609 Adams Street.
Hurst, Robert A., 800-09 Second National Bank Building.
Jones, Frank H., (Me.) 2254 Lawrence Ave.
Kendrick, John J., 710 Home Bank Building.
Konopak, L. T., 800-809 Second National Bank Building.
Shotwell, John, Wideman, Shotwell & Madden, 1210-14 Second National Bank Building.
Swanwick, John T., (Ind.) Second National Bank Building.
Wideman, C. H., Wideman, Shotwell and Madden, 1210-14 Second National Bank Building.

Warren—

Mateer, Ralph F., Victory Building.

Yellow Springs—

Henderson, Algo D., (Kans.) Antioch College.

Youngstown—

Axtmann, Charles F., (Ind.) 277 West Federal Street.
Bell, Roy Thomas, 806 First National Bank Building.
Jones, Arthur L., Dollar Bank Building.

OKLAHOMA:**Ardmore—**

Law, William J., 214-215 Simpson Building.

Bartlesville—

Emenhiser, E. B., 508 East Fourteenth Street.
Furnell, Wm. W., Box 1037.
Winters, Geo. F., care Phillips Petroleum Co.

Blackwell—

Bonicamp, John P., P. O. Box 325.

McAlester—

Struble, Howard G., 519 East Adams.

OKLAHOMA—Continued

Oklahoma City—

Billups, Ford L., 917 Braniff Building.
 Carey, Thomas F., 709 Braniff Building.
 Cornell, H. Nelson, 703-4 Tradesmen's Bank Building.
 Fox, M. C., 301-3 Franklin Building.
 Garnett, Robt. E., 506 First National Bank Building.
 Hammonds, Homer C., 803 Herskowitz Building.
 Miller, Charles F., 534 Liberty National Bank Building.
 Nash, Evans A., 436 West Twenty-first Street.
 Parkinson, Fred; 815 Insurance Building.
 Tribbey, C. D., 502 Braniff Building.

Oklmulgee—

Jones, Arthur, Masters-Furman Building.
 Williams, Dwight, Box 1018.

Pawhuska—

Dowling, E. J., Box 418.
 Gambill, L. H., 410-11 First National Bank Building.

Picher—

Craig, Henry, 417 South Francis.

Ponca City—

Norton, Chas. E., 516 East Grand Avenue.

Stillwater—

Marple, Raymond P., (Ill.) 421 West Street.

Tulsa—

Cahill, L. E., Eighth Floor, Cosden Building.
 Clack, Burney R., 805 Cosden Building.
 Clark, William L., 411 Exchange National Bank Building.
 Collard, Claude, Cosden Building.
 Cottrell, Wm. K., 514 Mid-Continent Building.
 Emery, George S., P. O. Box 1158.
 Fitzkee, Paul W., Kennedy Building.
 Ligon, W. O., Jr., 411 Exchange National Bank Building.
 McCune, Charles Elliott, (Mo.) 503 Kennedy Building.
 Muhlherr, Herman, Mayo Building.
 Nicholson, W. I., Jr., 411 Exchange National Bank Building.
 Padon, Joseph A., Cosden Building.
 Parsons, Eschol E., P. O. Box 2151.
 Philp, Walter J., (Pa.) 802 Petroleum Building.
 Riggins, R. M., Kennedy Building.
 Rush, Hugh M., 720 Kennedy Building.
 Sawyer, Robert Lee, (Tenn.) 314 South Nogales.
 Willson, E. R., 920-22 Kennedy Building.
 Witchell, Barton E., 1435 South Boston Avenue.
 Zumwalt, E. F., 918 Kennedy Building.

OREGON:

Baker—

Miles, R. G., Rand Building.

Medford—

Wilson, E. M., Liberty Bank Building, Room 216.

OREGON—Continued.**Portland—**

Berridge, Arthur, Worcester Block.
Conner, G. E., Corbett Building.
Ellis, A. C., 710 Wilcox Building.
Fleming, S. P., (Wash.) 810 Porter Building.
Ham, Conda J., 1517 Yeon Building.
Hanks, J. W., 718 Corbett Building.
Leo, R. J., Pittock Block.
McDougle, Verne R., 317 Henry Building.
Piepenbrink, William J., (Calif.) Wilcox Building.
Roberts, Seth L., 706 Porter Building.
Rutherford, T. A., 320 Railway Exchange Building.
Sawtell, Alfred R., 218 Chamber of Commerce Building.
Stewart, Arthur, 1427 Northwestern Bank Building.
Tourtellotte, A. J., Title & Trust Building.
Van Zile, Chas., Jr., 717 Henry Building.
Whitcomb, Walter D., Porter Building.
Whitfield, Wm., 1045 Pacific Building.

PENNSYLVANIA:**Allentown—**

Campbell, L. Roy, 509 Dime Trust Building.

Ardmore—

Bush, I. Russell, Ardmore Avenue.

Bethlehem—

Margolis, Harry, (N. C.) Wilbur Trust Building.
Sanders, Whitney B., (Ind.) P. O. Building.
Schissler, Melvin, Bethlehem Trust Building.

Carrick—

Volz, Albert W., 317 Sunnyside Avenue.
Williamson, Arthur S., Emerson & Ewing Streets.

Du Bois—

Wood, Robert A., 108 North Brady Street.

Erie—

Holder, Carl L., (Ohio) 954 West Thirty-first Street.

Glen Moore—

Todd, Charles W., Clear View Manor.

Lancaster—

Norment, Robert T., 617 Woolworth Building.

Llanerch, Upper Darby—

Nevius, Roger K., 205 Landsdowne Road.

Middletown—

Contie, Anthony T., 219 South Union Street.

Narberth—

Smith, Charles C., 210 Lantwyn Lane.
Strickler, Howard K., Montgomery & Bryn Mawr Avenue.

New Castle—

Whittaker, James E., 1904 Highland Avenue.

Norristown—

Blakely, Dillwyn Parrish, 316 West Fornance Street.

PENNSYLVANIA—Continued.

Oakmont, Delaware County—

Hemming, Herbert R., Oak Lane.

Philadelphia—

Aitken, J. N., Jr., 897 Drexel Building.
 August, Henry W., 915 Packard Building.
 Ballingall, Wm. R. A., (Ind.) 431 Drexel Building.
 Barton, Peter S., 1500 Chestnut Street.
 Blair, William J., 915 Real Estate Building.
 Bringhurst, Wm., Franklin Trust Building.
 Brown, Addison R., 1650 Real Estate Trust Building.
 Burns, James J., 548 Bourse Building.
 Cameron, Arthur T., Real Estate Trust Building.
 Carson, Chas. C., 405 Fruit Trade Building.
 Carson, John M., 4537 North Nineteenth Street.
 Cole, Henry C., 524 South Forty-sixth Street.
 Coughlan, Edward A., West End Trust Building.
 Daly, Patrick J., (N. C.) 921 City Centre Building.
 Dement, Geo. E., (N. C.) 1900 Packard Building.
 Du Bois, Leon A., (Ala.) City Centre Building.
 Duncan, Taylor A., 317 Widener Building.
 Edwards, Leroy E., 108 Public Ledger Building.
 Evers, Thomas W., Drexel Building.
 Fulling, John Lewis, (Ind.) 1622 Packard Building.
 Gerdau, Herman, 1619 Arch Street.
 Gibson, Paul S., Land Title Building.
 Ginder, Willard R., 1600 Arch Street.
 Goldenberg, Benjamin, 816-18 Widener Building.
 Griffith, Horace P., Franklin Trust Building.
 Hauch, John P., 2129 North Uber Street.
 Heilman, Edward H., 1105 Land Title Building.
 Helms, Harry N., 816-18 Widener Building.
 Holtzman, Robt. M., Perry Building.
 Howard, I. Franklin, 1601 Packard Building.
 Howes, Ernest A., (N. H.) 1430 West Girard Avenue.
 Hulse, John K., Franklin Trust Building.
 Johnston, D. Vincent, 1650 Real Estate Trust Building.
 Kimball, Gardner W., Real Estate Trust Building.
 Klauder, Lawrence J., Schaff Building.
 Kluge, Harold A., Packard Building.
 Krekstein, Isadore H., 310 Bulletin Building.
 Landis, Walter L., 5018 North Twelfth Street.
 Lavenethol, Lewis J., 310 Bulletin Building.
 Lefferts, Wm. Reuben, 1600 Packard Building.
 Leonard, Abraham J., North American Building.
 Main, William R., Packard Building.
 McDowell, C. W., 1502 Land Title Building.
 Miller, George A., (Ind.) Bulletin Building.
 Moll, Robert F., (Ind.) Bulletin Building.
 Morton, Arthur Francis, 1400 Land Title Building.
 Moxey, Edw. P., Jr., Real Estate Trust Building.

PENNSYLVANIA—Continued.**Philadelphia—Continued.**

Niles, Mary B., 1507 Finance Building.
Ricker, John Louis, 1007 Franklin Trust Building.
Rissinger, Robert H., 1509 Franklin Trust Building.
Rogers, T. W., 2215 North Twenty-second Street.
Root, Morris J., 763 South Fifth Street.
Rosenthal, S. Henry, 816-18 Widener Building.
Shapiro, Davis H., 1813 Champlost Avenue.
Showacre, Wm. T. S., 1601 Packard Building.
Smyth, C. Sidney, 701 Bailey Building, 1218 Chestnut Street.
Speakman, Frank M., Bourse Building.
Stinger, John D., 1650 Real Estate Trust Building.
Swartz, Fred E., 548 Bourse Building.
Turner, C. L., 818 Perry Building.
Van Dorn, Joseph H., Land Title Building.
Vollum, Robert Boone, Perry Building, Sixteenth and Chestnut Streets.
Waldbaum, A. B., 1411 Walnut Street.
Wallin, Oscar V., (Ind.) 6345 Ross Street.
Weissinger, Charles, 145 North Sixteenth Street.
Wilkinson, Geo., 722 Perry Building.
Wilson, Andrew S., 1024 Foulkrod Street, Frankford.
Wolstenholme, Edward H., 1900 West Venango Street.
Wright, H. Winfield, 420-22 Drexel Building.
Yeats, J. Wilber, 622 Land Title Building.
Yulsman, Benj., 1000 City Centre Building.

Pittsburgh—

Allen, David A., Union Trust Building.
Alton, J. T., 131 Bigham Street.
Bachrach, M. D., Farmers Bank Building.
Barnes, E. A. Ford, 1815 Union Bank Building.
Barr, James H., 3217 West Carson Street.
Barth, Raymond E., 6321 Phillips Avenue.
Bauer, Elmer E., 801 Farmers Bank Building.
Bennett, Virgil E., care Bennett & Company, Union National Bank Building.
Blass, Andrew H., (N. H.) State Theater Building.
Boschert, H. A., 215 Water Street.
Brand, Carl F., 1519 Kelton Avenue, S. H. B.
Chapman, Thomas W., 1200 Illinois Avenue, South Hills Station.
Colledge, W. W., Farmers Bank Building.
Conick, M. C., 723 Farmers Bank Building.
Coon, Harry, 719 Farmers Bank Building.
Coon, Meyer, 5510 Baywood Street.
Corbin, Thomas R., 718 Farmers Bank Building.
Crowther, Ernest, 1311 First National Bank Building.
Cunningham, James Morrison, Tenth Floor, Fulton Building.
Dawson, Alvin W., University Club.
Domhoff, Norbert C., 300 East End Avenue.

PENNSYLVANIA—Continued.

Pittsburgh—Continued.

Dougherty, John Joseph, 321 Sixth Avenue, Carnegie.
 Farber, Arthur J., (Ind.) 6380 Morrowfield Avenue.
 Gardner, J. P., 956 Union Trust Building.
 Grant, James, (N. Y.) Century Building.
 Gould, W. H. A., 719 Farmers Bank Building.
 Hanson, Wm. B., 400 Union Trust Building.
 Hemphill, W. A., 7 Wood Street.
 Herde, George F., 522-28 Farmers Bank Building.
 Hersperger, Harold R., Union National Bank Building.
 Hesse, Calvin, 719 Farmers Bank Building.
 Jacobs, Albert Lawrence, 723 Farmers Bank Building.
 Jensen, Carl G., 235 Water Street.
 Jones, J. A., 704 Oliver Building.
 Jones, Myra M., (Vt.) 1615 Union Bank Building.
 Kane, Cyrus, 2356 Sherbrook Street.
 Keaney, Thomas L., Farmers Bank Building.
 Keenan, Thomas J., 4219 Murray Avenue.
 Kelso, Park H., 311 Oliver Building.
 Knauff, Walter George, 721 Farmers Bank Building.
 Leffingwell, Henry C., 16 Round Top Street.
 Lewis, C. E., 273 Noble Avenue, Crafton.
 Main, Frank Wilbur, Farmers Bank Building.
 Marsh, W. F., 1601 Union Bank Building.
 McGonigle, James J., 252 South St. Clair Street.
 McGowan, John E., 7629 Mulford Street.
 Miller, Frank C., Union Trust Building.
 Mohler, Richard H., Union Trust Building.
 Mulvihill, James J., 1503 Farmers Bank Building.
 Oscher, Harold, 2306 Beauford Avenue.
 Perkins, Albert M., Oliver Building.
 Petgen, J. F., Union Bank Building.
 Purkiss, Spencer S., 718 Farmers Bank Building.
 Redfern, E. K., 6383 Alderson Street.
 Reed, Victor T., May Building.
 Reno, Edwin S., 1206 Peoples Building.
 Richardson, Wilbur T., Edgewood Acres, Wilkinsburg.
 Richter, Otto G., Farmers Bank Building.
 Royston, Wm. Tyson, 806-9 Federal Reserve Bank Building.
 Rush, Wilfred D., 1601 Jancey Street.
 Sanderbeck, Adrian F., Benedum-Trees Building.
 Schneider, Albert L., 1823 Tonapah Avenue, Beechview.
 Scott, Harry B., care Richter & Co., Farmers Bank Building.
 Sebring, Walter L., 1204 Fulton Building.
 Shannon, George K., 907 Fordham Street, Brookline.
 Sheppard, Chas. C., 307 Oliver Building.
 Sisterson, D. G., 2206 First National Bank Building.
 Sloan, H. Ivan, 104 West McIntyre Avenue, North Side.
 Snyder, Irwin C., Farmers Bank Building.
 Speer, J. Rowland, (N. C.) Wabash Building.

PENNSYLVANIA—Continued.**Pittsburgh—Continued.**

Stephens, Leo J., 807 Benedum-Trees Building.
Sturm, J. E., 230 Agnew Avenue, Carrick Boro.
Sutton, Wm. S., 1910 Union Bank Building.
Watt, John, Benedum-Trees Building.
Weatherwax, D. E., (Idaho) 1015 Farmers Bank Building.
Williams, Harry A., (Ind.) 1101 Keenan Building.
Willison, Frank A., Arrott Building.
Wilson, John E., 1227 Pemberton Street.
Wood, William A., Standard Life Building.

Punxsutawney—

Bennis, Arthur T., 702 Spirit Building.

Reading—

Kalbach, H. Earl, (Ind.) 121 North Eighth Street.

Scottdale—

Keister, Donald C., (Wis.)

Scranton—

Bell, Grant L., (N. H.) 604 Traders National Bank Building.
Heinbokel, J. F. W., 802-5 Brooks Building.
Lathrop, Benjamin L., 201-4 Real Estate Building.
Prouty, Nelson H., (Ind.) 630 Clay Avenue.
Stelle, L. R., Board of Trade Building.

Strafford—

Dawson, John Wordsworth, (D. C.) Old Eagle School Road.

Uniontown—

Clarke, E. B., Fayette Title & Trust Building.

Upper Darby—

Anderson, David Roy, 27 Overhill Road.
Cooper, George R., (Ind.) 7251 C. Radbourne Road.

Wilkes Barre—

Lloyd, J. S., (Ind.) 612 Miners Bank Building.

York—

Weitzel, Geo. R., (N. C.) Central National Bank Building.

RHODE ISLAND:**Providence—**

Barb, Thomas V., 611 Hospital Trust Building.
Bugbee, Geo. W., 49 Westminster Street.
Clark, Earl S., Hospital Trust Building.
Emin, Adele M., 157 Jewett Street.
Rex, Geo. M., Hospital Trust Building.
Shy, Frank S., (Mass.) 220 Elmwood Avenue.
Wall, John J., Hospital Trust Building.

SOUTH CAROLINA:**Charleston—**

Bikle, Louis A., 14 George Street.
Ostendorff, W. F., 63 Broad Street.
Schleeter, Oscar W., P. O. Box 715.
Vann, C. L., 301 Peoples Building.

SOUTH CAROLINA—Continued.

Columbia—

Bourke, Ormsby Pinckney, Liberty Building.
 Clarkson, A. Crawford, 1207 Taylor Street.
 Derrick, N. E., 1218 Sumter Street.
 Gooding, H. E., 1329½ Main Street.
 Hall, J., 1207 Taylor Street.
 Olson, George E., University of South Carolina, Rutledge College.
 Rion, W. C., Palmetto Building.
 Searson, Louis A., Carolina Life Building.
 Sweeney, W. S., P. O. Box 1061.
 Thayer, George M., 1401 Confederate Avenue.
 Wilkinson, L. L., Jr., 1329½ Main Street.

Greenville—

McIver, R. S., 409 McDaniel Avenue.
 Palm, John M., Woodside Building.
 Winn, J. A., Woodside Building.

Greenwood—

Wallace, Braxton C., Jr., Box 445.

Spartanburg—

Blanton, H. S., 413 Andrews Law Building.

Timmons ville—

Corbin, W. B., P. O. Box 101.

SOUTH DAKOTA: . .

Aberdeen—

Anderson, Geo. A.

Sioux Falls—

Crandall, C. C., 410 Boyce-Greely Building.

Watertown—

Pollard, Frank L.

TENNESSEE:

Chattanooga—

Barker, Leonard, Provident Building.
 Buffon, Clifford D., 930 Volunteer Building.
 Schofield, Wilfred, 828 James Building.
 Williams, Fred M., P. O. Box 396, Station A.

Clinton—

Crenshaw, A. D., (Ga.) care Magnet Knitting Mills.

Jackson—

Andrews, T. A., 464 East Lafayette Street.

Johnson City—

Zane, Edward R., 413 West Pine Street.

Knoxville—

Black, Walter M., Burwell Building.
 Bright, Robt. L., 315 Empire Building.
 Connatser, G. A., P. O. Box 1492.
 Dahlberg, B. I., Burwell Building.
 Moore, Charles, 821 North Fifth Avenue.

TENNESSEE—Continued.**Memphis—**

Baylor, Everett R., 1010-14 Fidelity Bank Building.
Bland, Lorenzo Lewis, 717-719 First National Bank Building.
Bone, George A., Fidelity Bank Building.
Cameron, S. A., 1669 Forrest Avenue.
Carter, Marvin Orion, 890-95 Shrine Building.
Cheatham, Edgar Jones, 371-3 Shrine Building.
Cobb, Oliver P., 205 Peabody Hotel Building.
Cress, Taylor E., 1238-9 Bank of Commerce Building.
Curry, W. A., 1288 Castalia Street.
Defries, Ray L., 518 Dermon Building.
Elliott, Edward S., Bank of Commerce & Trust Building.
Farris, Clarence J., 1522 Exchange Building.
Fitten, M. J., 890-95 Shrine Building.
Griffin, David B., 386 Shrine Building.
Hansen, Walter W., 619 First National Bank Building.
Ivy, Fred E., Bank of Commerce & Trust Building.
Jackson, Wm. H., 228 Dermon Building.
Jay, H. M., Bank of Commerce Building.
Johnson, Ernest, 1211 Fidelity Bank Building.
Matthews, James A., 614 Randolph Building.
McCarthy, James T., 606-609 Cotton Exchange Building.
McKnight, James I., 890-95 Shrine Building.
Metz, J. Geo., 1045 Jefferson Avenue.
Peavey, James O., 386-87 Shrine Building.
Price, Walter H., 2006 Higbee Avenue.
Rawlings, John H., 716 Fidelity Bank Building.
Reynolds, Eugene C., Fidelity Bank Building.
Ryerson, Edgar A., Bank of Commerce Building.
Scherich, E. R., 890-95 Shrine Building.
Smith, Wm. A., 1460 Madison Avenue.
Till, Durward A., 616 Falls Building.
Walling, George E., 514 Dermon Building.
Watson, Garner A., 20 South Main Street.
Wilson, Robert, 502-4 Messick Building.
Worman, John H., 210 Cotton Exchange Building.
Young, Joseph L., 502 Messick Building.

Nashville—

Glenn, John S., 504 Stahlman Building.
Grannis, J. A., 1004 Stahlman Building.
McFarland, W. L., 1015 Independent Life Building.
Ray, T. Gilbert, 707 American Trust Building.

TEXAS:**Amarillo—**

Robertson, H. V., 830-5 Amarillo Building.
Russell, Walter G., (Ind.) 308-9 Amarillo Building.

Beaumont—

Ronaldson, Robt. T., Box 279.

Cisco—

Huey, F. J., 910 West Fifth Street.

TEXAS—Continued.

Dallas—

Bass, A. G., 1109 American Exchange National Bank Building.
 Frye, Hugh M., care Southern Methodist University.
 Garvin, Luke B., 1228 Allen Building.
 Kennedy, T. F., 510-11-12 Santa Fe Building.
 Mathis, Forrest, 510-11-12 Santa Fe Building.
 Merkle, Andrew E., (N. Y.) 307 Cotton Exchange Building.
 Oglesby, John S., P. O. Box 713.
 Schoolar, Chas. H., 510-11-12 Santa Fe Building.

El Paso—

Boldt, Chester C., Two Republics Building.
 Hammond, W. E., 1305 First National Bank Building.
 Pogson, Percy W., 723 Mills Building.
 Selman, J. F., First National Bank Building.

Fort Worth—

Archinard, E. J., Burk-Burnett Building.
 Baker, Valdine, (Mo.) P. O. Box 1857.
 Dye, S. O., (Okla.) 716 W. T. Waggoner Building.
 Kepple, Francis E., (Okla.) P. O. Box 1857.
 Mayhew, Henry G., 809 F. & M. Bank Building.

Houston—

Block, J. L., Humble Building.
 Ferguson, W. B., Great Southern Building.
 Hall, G. I., Union National Bank Building.
 Mattison, M. W., 1403 Niels Esperson Building.
 Rankin, W. H., 310 Niels Esperson Building.
 Seay, Adrian V., 216 Scanlan Building.
 Trotter, Tillman B., 709 Public National Bank Building.
 Wittman, C. William, Jr., 1403 Niels Esperson Building.

McAllen—

Gelder, Edward L., Box 927.

Palestine—

Hinzie, Herbert M., Spring Street.

San Antonio—

Carneiro, Mansel S., (Ind.) P. O. Box 537.

Texarkana—

Buron, Victor E., Texarkana National Bank Building.

Waco—

Miller, Charles E., First State Bank Building.
 Smith, Wm. F., First State Bank Building.
 Upleger, Arthur C., First State Bank Building.

Wichita Falls—

Loeffler, Lee E., (Okla.) 817 Hamilton Building.
 Smith, C. E., Harvey-Snyder Building.

UTAH:

Salt Lake City—

Kelly, Lincoln G., Walker Bank Building.
 Nissen, W. E., 1505 Walker Bank Building.

VERMONT:**Montpelier—**

Parker, Orris H., Heaton Block, 16 State Street.

St. Johnsbury—

Brooks, H. Stanwood, Municipal Building.

VIRGINIA:**Bristol—**

Hull, A. T., 39-41 Dominion National Bank Building.

Craddock—

Steen, Stewart A., 4 Prospect Parkway.

Lynchburg—

Henderson, A. T., Peoples National Bank Building.

Tufts, O. H., P. O. Box 367.

Norfolk—

Ames, Fred F., 318-320 Board of Trade Building.

Corson, Linwood E., (Mass.) 311-15 Law Building.

Edmondson, W. P., National Bank of Commerce Building.

Gruner, G. C., (Md.) 445-55 Law Building.

Hill, Fred B., Law Building.

McKinney, B. A., care Royster Fertilizer Co.

Moran, John, 2716 Lens Avenue.

Parrish, J. A. D., National Bank of Commerce Building.

Rawlings, A. Lee, 445-55 Law Building.

Redford, J. Beverly, Buckingham Apartments, B-3.

Walker, Robt. J., Dickson Building.

Wren, J. H., 812-16 Bankers Trust Building.

Pocahontas—

Crawford, L. B.

Portsmouth—

Mathews, T. W., Box 744.

Richmond—

Andrews, T. Coleman, 725 American National Bank Building.

Burket, Alvin W., 725 American National Bank Building.

Culbreth, J. M., (N. C.) American National Bank Building.

Dickerson, Hugh L., State & City Bank Building.

Durham, Geo. T., State & City Bank Building.

Elkins, William L., State & City Bank Building.

Evans, Wm. McK., 609 Times-Dispatch Building.

Goldston, Chesley S., Box 746.

Kemp, Arthur N., State Planters Bank Building.

Leach, J. A., Jr., 205 South Boulevard.

Patton, W. J. L., 2604 Monument Avenue.

Peple, Charles A., Federal Reserve Bank.

Pullen, Alfred Marvin, 1103-6 State & City Bank Building.

Rindfleisch, James H., 3224 West Franklin Street.

Scott, Guy M., 1103-6 State and City Bank Building.

Zacharias, O. E., Jr., 725 American National Bank Building.

Roanoke—

Sellers, John J., Jr., Auditor, Virginia Iron, Coal & Coke Co.

WASHINGTON:

Aberdeen—

Caunt, J. W., Finch Building.

Erickson, Alfred H. O., (Ind.) Lock Box 387.

Bellingham—

Gould, Reuben H., 421 Sunset Building.

Seattle—

Alexander, C. E., 212 Davenport Apartments.

Bender, G. De Witt, 605-6-7-8 McDowall Building.

Buff, F. W., 962 Stuart Building.

Carroll, H. W., 308 Twenty-ninth Avenue.

Caskey, Edward D., 625 Central Building.

Clauson, Clarence, 610-611 Thompson Building.

Cook, Frank J., 5762 East Greenlake Way.

Cowan, Chas. S., 310 White Building.

Davis, Pearce C., L. C. Smith Building.

Foster, Frederick, Central Building.

Friedman, Samuel E., 852 Dexter Horton Building.

Gerharz, Anton, (Mont.) 4547 Eighth Avenue N. E.

Giles, Lawrence, 607 Dexter Horton Building.

Gordon, Cameron E., 1121 White Building.

Greig, Wallace O., 625 Central Building.

Hansen, Arne S., Leary Building.

Holmes, William B., 4210 Brooklyn Avenue.

Jackson, W. Fort, 422 White Building.

Jarvis, Emil P., 326-8 Leary Building.

Kerzie, F. L., 307 Pioneer Building.

Kidder, Jay D., 625 Central Building.

King, W. B., 611 Thompson Building.

McAdam, Wm., P. O. Box 261.

McCoy, E. G., 1844 North Fifty-second Street.

McGirr, Horace D., 1241 Dexter Horton Building.

Miner, E. J., Central Building, Rooms 658-59.

Moore, Henry F., American Bank Building.

Morrison, Wm. F., 606 Hoge Building.

Mund, F. H., 200 Fifteenth Street North.

Nelson, Albert V., 253 East Forty-fifth Street.

Price, William K., 6410 Tenth Avenue N. E.

Racine, Samuel F., Leary Building.

Robertson, James P., 1121-24 White Building.

Shorrock, E. G., 625 Central Building.

Smith, Herbert Elles, 1121 White Building.

Smith, Louis E., American Bank Building.

Sparling, John W., Central Building.

Stone, Clarence L., 1811 Bigelow Avenue North.

Strout, Paul R., 445-7 Henry Building.

Tremper, Edward P., Jr., 625 Central Building.

Whittle, George V., 1820-24 L. C. Smith Building.

Spokane—

Bell, Howard S., 201 Empire State Building.

Daniels, Emery C., 420 Symons Block.

WASHINGTON—Continued.**Spokane—Continued.**

Kinman, J. I., Old National Bank Building.
Langton, Guy L., 717 Old National Bank Building.
Morris, A. W., Kinman, Morris & Company, 1209-1214 Old National Bank Building.
Reinhard, Louis F. W., Hutton Building.

Tacoma—

Busch, Geo. J., 1307 Puget Sound Bank Building.
Calloway, E. J., W. R. Rust Building.
Thorstenson, J. G., W. R. Rust Building.
Webb, E. H., 520 North Ainsworth Avenue.

Yakima—

Hoover, Authur Reed. First National Bank Building.

WEST VIRGINIA:**Charleston—**

Anderson, Gustave A., 1555 Lewis Street.
Blustein, Samuel A., 910 Kanawha National Bank Building.
Fitzhugh, Norman S., Kanawha National Bank Building.
Howell, Harry R., 305 Kanawha National Bank Building.
Jayne, David A., 307 A. B. & C. Bank of Commerce Building.
MacCutcheon, P. M., Peoples Bank Building.
Vaughan, John P., Box 873.
Zimmer, John, 350 Kanawha National Bank Building.

Fairmont—

Steele, S. Chas., Professional Building.

Huntington—

Beatty, J. E., 1312 Union Bank Building.
Conley, E. C., 601 First National Bank Building.
Dickey, William O., 707-8 First National Bank Building.
Hayslip, Okey K., P. O. Box 642.
Morris, Moses P., care Internal Revenue Agent in Charge.
Quinn, Daniel W., Jr., (Ky.) Union Bank Building.
White, Clarence C., (Ky.) P. O. Box 1041, 724 Fourth Street.

Morgantown—

Tanner, Louis F., (N. H.) 414 Monongahela Building.

Parkersburg—

Cramer, Jesse L., Citizens Bank Building.
Fleming, Donald P., (Ohio) Citizens Bank Building, Room 19.
Glass, Frank J., (Ky.) Strong Building.
Nern, Howard C., (Ohio) P. O. Box 131.
Nicholson, George M., (Ohio) 509 Union Trust Building.

Wheeling—

Richey, Hobart, (Ky.) 308 Wheeling Steel Corp. Building.

WISCONSIN:**Beloit—**

Farrow, P. G., (Ill.) care P. B. Yates Machine Co.

Green Bay—

Smith, Clifford I., 311 Minahan Building.

La Crosse—

Harrington, Charles Norman, 409 South Fourteenth Street.

WISCONSIN—Continued.

Madison—

Elwell, Fayette H., 707 Beaver Insurance Building.
 Gibson, J. Currie, University of Wisconsin.
 Gilman, Stephen W., University of Wisconsin.
 Kellogg, Fred C., 707 Beaver Insurance Building.
 MacGowan, Francis A., 711 Beaver Insurance Building.
 McMurry, Karl F., First Central Building.

Manitowoc—

Yindra, F. A., 855 North Twelfth.

Mayville—

Ruedeusch, K. C., 119 South Main Street.

Milwaukee—

Andersen, Henry C., 602-5 Mayer Building.
 Barry, Shepard E., 210 Wisconsin Avenue, East.
 Benton, Clarence H., 1302 Trust Company Building.
 Benton, Edward L., 1302 Trust Company Building.
 Birch, Arthur L., 622-626 Century Building.
 Conley, J. G., 425 East Water Street.
 Dietze, Carl E., 209 Wisconsin Avenue.
 Einbecker, George A., 425 East Water Street.
 Erb, Harry L., 651 Fifty-ninth Street.
 Fox, Conrad M., 870 Oakland Avenue.
 Hall, Nelson C., 88 Burleigh Street.
 Johnson, F. P., 884 Fortieth Street.
 Kiekhofer, B. A., 1302 Trust Company Building.
 Kornitz, Ewald E., 1064 Booth Street.
 Kuechenmeister, Hugo, 1243 Frederick Avenue.
 Linehan, Raymond F., 1302 Trust Company Building.
 McCormack, Thomas A., 525 First Wisconsin National Bank Building.
 Niquette, Clarence Alfred, 120 Wisconsin Street.
 Penner, Carl, 1302 Trust Company Building.
 Rom, Roy George, 1023 St. Paul Avenue.
 Sammond, Charles F., 1302 Trust Company Building.
 Sampson, H. D., 217 Twenty-third Street.
 Schneider, Walter E., 1042 Forty-sixth Street.
 Sevenich, R. R., The North Avenue Auditorium, Thirty-second & North Avenue.
 Staples, F. S., 703 Trust Company Building.
 Steele, J. G., 1428 First Wisconsin National Bank Building.
 Waldron, Asa Charles, 1005 Fratney Street.
 Ward, Fred M., 403 Twenty-third Avenue.
 Weil, Samuel S., 912 Railway Exchange Building.

North Milwaukee—

Merz, Chas., Route No. 5, Box 191.

Oshkosh—

Graham, G. T., 169 Main Street.
 Lamb, F. S., care The Buckstaff Co.
 Schomisch, Norman N., 169 Main Street.

Racine—

Magruder, Bernard F., 1432 College Avenue.

WISCONSIN—Continued.**Waukesha—**

Harter, Arthur G., 122 East Avenue South.

Wauwatosa—

Stewart, John Roscoe, 205 Warren Avenue.

WYOMING:**Casper—**

Lewis, Archer D., (Colo.) P. O. Box 2001.

Reimerth, Charles H., 401 O. & S. Building.

Cheyenne—

Batchellor, Walter D., 305 West Eighteenth Street, P. O. Box 1185.

FOREIGN:**CANADA:****Arnprior, Ontario—**

McDonald, John A., (Mich.) Box 549.

Windsor, Ontario—

FitzGerald, Arthur S., (Mich.) Equity Chambers.

CUBA:**Havana—**

Dement, J. Francis, (Miss.) Edificio Abreu, No. 403 P. Zayas Esq. Mercaderes.

Field, William Putnam, (Calif.) Pi y Margall 7.

Phelan, John B., (N. H.) La Lonja 528-9.

St. Amour, James A., (Ind.) Consulado No. 7.

HAITI:**Port au Prince—**

Hipwell, Herbert W., (N. Y.)

GERMANY:**Berlin—**

Kracke, Edward A., (Ill.) 53 Franzoesische Strasse.

JAPAN:**Tokyo—**

Craig, E. B., (N. Y.) 468 Shimo Shibuya.

MEXICO:**Monterrey, Nuevo Leon—**

Himes, Herbert, (Texas) Apartado Postal 251.

TERRITORIAL DIVISIONS:**ALASKA:****Juneau—**

Meals, John E.

HAWAII:**Haiku, Maui—**

Glass, Harry.

Honolulu—

Cameron, Ernest R., 307-9 The S. M. Damon Building.

Davis, Henry, P. O. Box 44.

Seidemann, Henry P., (D. C.) Capitol Building.

Wright, Edward V., Waity Building.

PHILIPPINE ISLANDS:

Manila—

Ahrendtsen, John J., P. O. Box 1355.
 Colton, Charles M., 308 Masonic Temple.
 Fabella, Adolfo, 204 Roxas Building.
 Fitzpatrick, John L., P. O. Box 395.
 Fleming, D. M., 217-219 Roxas Building.
 Gonzalez, C. Barahona, 95 Archbishop, W. C.
 Headington, John L., P. O. Box 329.
 Larkin, Wm. W., 308 Masonic Temple, Escolta.
 Page, P. S., 304 Pacific Building.
 Reyes, Irineo J., 803 Taft Avenue.
 Stiver, J. A., P. O. Box 1394.
 White, Charles P., 304 Pacific Building.

Malolos, Bulacon—

Tiongson, Felix, District Auditor.

In Memoriam

Alexander Aderer, C. P. A. (N. Y.).
 G. P. Balfour, C. P. A. (Okla.).
 Robert Burns Benedict, C. P. A. (Okla.).
 J. J. Bernard, C. P. A. (N. C.).
 Lawrence E. Brown, C. P. A. (Pa.).
 J. E. Caton, C. P. A. (Kans.).
 Wm. Clabaugh, C. P. A. (D. C.).
 Edward R. Conant, C. P. A. (N. J.).
 Herbert Dawson, C. P. A. (Ind.).
 Edwin S. Doubleday, C. P. A. (Mass.).
 Morgan R. Evans, C. P. A. (Ind.).
 James W. Fernley, C. P. A. (Pa.).
 H. E. Freudenthal, C. P. A. (Nev.).
 Brace M. Gallien, C. P. A. (N. Y.).
 S. G. Gardner, C. P. A. (N. C.).
 Henry N. Greeley, C. P. A. (Mass.).
 W. T. Green, C. P. A. (W. Va.).
 Cecil C. Hastings, C. P. A. (Tex.).
 Charles H. Highley, C. P. A. (Ga.).
 Warren P. Hill, C. P. A. (Calif.).
 Edward W. Hooke, C. P. A. (N. Y.).
 Ellis L. Jackson, C. P. A. (N. C.).
 E. B. Jacobs, C. P. A. (Va.).
 Wm. H. S. Jarvis, C. P. A. (Mass.).
 Clarence R. Laws, C. P. A. (Mo.).
 Jacques Martin, C. P. A. (Okla.).
 Jarvis W. Mason, C. P. A. (N. Y.).
 J. R. Mayes, C. P. A. (Ky.).
 Frank J. McDonald, C. P. A. (Tex.).
 Jean Paul Muller, C. P. A. (D. C.).
 Joseph A. Peters, C. P. A. (Tenn.).
 Charles A. Pierce, C. P. A. (Iowa).
 Philip B. Price, C. P. A. (Mich.).
 Alonzo Richardson, C. P. A. (Ga.).
 F. P. Rivers, C. P. A. (Ga.).
 Alexander Sinclair, C. P. A. (Mass.).
 Frank Simpson Smith, C. P. A. (Pa.).
 J. P. Smith, C. P. A. (N. H.).
 Philip Sohmer, C. P. A. (N. H.).
 Chas. L. Talbot, C. P. A. (Mass.).
 A. A. V. Thomson, C. P. A. (Pa.).
 John W. Todd, C. P. A. (N. C.).
 Felix Ullmann, C. P. A. (Ind.).
 Theodore N. Walgren, C. P. A. (La.).
 Paul J. Wetzler, C. P. A. (Ind.).

CONSTITUTION AND BY-LAWS OF THE AMERICAN SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

CONSTITUTION

Article I.

The name of this organization shall be The American Society of Certified Public Accountants.

Article II.

The objects of this Society shall be (a) to protect and foster the certificate of Certified Public Accountant as granted by the States, other political subdivisions, and the possessions of the United States of America, all of which hereinafter shall be denominated as States; (b) to assist Government authorities in regulating the public practice of accounting to the end that it may become a legalized profession; (c) to improve the standards of the accounting profession; and (d) to encourage and promote affiliation with this Society by organizations of certified public accountants in the several States, all of which hereinafter shall be denominated as State organizations.

Article III.

Membership in this Society shall be restricted to certified public accountants who hold valid certificates as such granted by the States. Any such certified public accountant may be admitted to membership in this Society, provided his application is supported by evidence satisfactory to its Board of Directors.

Article IV.

A member of this Society shall be entitled to receive a certificate of membership, provided he first agrees in writing to surrender the certificate to the Society in the event of his withdrawal from membership or the termination of his membership through any cause other than death.

Article V.

The members of this Society shall be allocated to and grouped by States according to their residence or their place of business, as they may elect, excepting that members residing in foreign countries shall be allocated to the States by which their certificates were granted.

The members in the several States shall elect annually, from among themselves, a representative or representatives, and shall be entitled to one representative for each fifty (50) members and to one representative for any remainder of membership which is a major fraction of fifty. The members in each State shall be entitled to one representative even though their number may be less than fifty.

Article VI.

The States shall be grouped into ten districts, as follows:

First District: Maine, New Hampshire, Vermont, Massachusetts, Connecticut, and Rhode Island.

Second District: New York and New Jersey.

Third District: Pennsylvania, Maryland, Delaware, and District of

Columbia.

Fourth District: Ohio, Michigan, Kentucky, and West Virginia.

Fifth District: Illinois and Indiana.

Sixth District: Virginia, Tennessee, North Carolina, South Carolina, Georgia, Florida, Alabama, Mississippi, and Porto Rico.

Seventh District: Wisconsin, Minnesota, North Dakota, South Dakota, Nebraska, Iowa, and Colorado.

Eighth District: Missouri, Kansas, Oklahoma, Arkansas, Texas, and Louisiana.

Ninth District: California, Nevada, Utah, Arizona, New Mexico, Hawaii, and Philippine Islands.

Tenth District: Washington, Oregon, Idaho, Montana, Wyoming, and Alaska.

The State representatives in each district shall elect annually one or more directors from the membership in the district, but no member who is from the same State as retiring director may be elected a director except by unanimous vote of all the representatives in the district. Every district shall be entitled to one director for each three hundred (300) members therein and to one director for any remainder of such membership which is a major fraction of three hundred. A district shall be entitled to one director even though the number of members therein may be less than three hundred.

Article VII.

Whenever a State organization shall apply to this Society for a relationship of affiliation and shall show that two-thirds or more of its members, two-thirds or more of its directors, its president, and its secretary are members of this Society, the Board of Directors may arrange and establish such affiliation under conditions which are mutually agreeable and which are consistent with provisions in the By-Laws of this Society in relation thereto; and this relationship may be continued so long as these conditions are maintained.

Article VIII.

The directors shall elect annually, from the membership of the Society, a president, a first vice president, a second vice president, a secretary, and a treasurer. These officers shall be ex-officio members of the Board of Directors and shall serve for a period of one year and until their successors have been elected and have qualified.

Article IX.

The directors shall elect annually a member of the Society to audit and report upon the accounts of the Society and shall elect annually from the membership of the Society three (3) tellers whose duties shall be to examine the election returns and the ballots of members on referendum votes and certify the results to the president of the Society. The directors also may elect or appoint from time to time such other officers as they may deem advisable.

Article X.

The past presidents of the Society shall constitute an advisory committee and they shall be honorary members of the Board of Directors with-

out vote. They shall act in an advisory capacity to standing or special committees when called upon so to serve. The junior past president shall be the chairman of the committee.

Article XI.

Amendments to the Constitution or the By-Laws of the Society which have been recommended by a majority of the directors or by not less than twenty-five (25) members of the Society shall be submitted to the members for a referendum vote by mail. If such amendments are approved by two-thirds of the members so voting within two months from the date of the mailing to them of the ballot forms, they shall be declared by the president to be effective.

BY-LAWS

1. Fiscal Year.

The fiscal year of the Society shall end with the last day of August in each calendar year.

2. Duties of Directors.

It shall be the duty of the Board of Directors to conduct the affairs of the Society. It shall be their duty to pursue such measures and perform such acts as will carry out the objects of the Society. To that end, they shall supervise the publication of a monthly magazine to be known as THE CERTIFIED PUBLIC ACCOUNTANT; they shall take cognizance of all present and proposed legislation relating to the grant of the certificate of Certified Public Accountant and shall take such action in respect thereto as will further the objects of the Society; they shall collect and consider evidence that any holder of such a certificate granted by a State has committed any act which should be cause for the revocation thereof and, if the evidence justifies, they shall assist the State Board of Accountancy in securing a trial and determination of the case and assist the State in any other prosecution which may be deemed advisable.

3. Duties of Officers.

The officers of the Society shall perform the duties which usually appertain to their respective offices and such other duties as may be assigned to them by the Board of Directors.

4. Meetings of Directors.

The retiring directors shall hold a meeting on the day preceding the annual meeting of members in each year.

During the annual meeting of members in each year, and at the call of the retiring president, the newly elected directors shall hold a meeting to elect the officers, auditor and tellers of the Society for the ensuing year and to transact such other business as may be deemed necessary or desirable.

The president shall call other meetings of the directors whenever he considers it advisable, and the secretary shall call such a meeting on the written request of four (4) directors. Seven (7) directors shall constitute a quorum of the board, excepting that when a meeting of the board is called and less than fifteen (15) days' notice thereof is given the presence of nine (9) directors shall be required to constitute a quorum. The call of every special meeting of the Board of Directors shall recite the nature of the matters and things to be considered and acted upon.

5. Meetings of Members and Representatives.

The annual meeting of members of the Society shall be held in the month of September in each year. An annual meeting of State representatives shall be held immediately preceding each annual meeting of members. Other meetings of members or representatives shall be held when and where the Board of Directors may determine; or, on the written request of fifteen (15) representatives or the request of fifty (50) members from ten (10) or more States, the secretary shall call such meetings.

6. Election of Representatives.

The members in each State, during the first twenty (20) days in the month of May in each year shall nominate by mail and on ballots supplied by the secretary, candidates for State representatives, except as otherwise provided herein, each member being entitled to vote for the number of representatives to which the State is entitled. The secretary shall notify such nominees of their nomination at least ten (10) days prior to the mailing to members of ballots for the election of representatives.

The members in each State, in the month of June in each year, shall elect from the nominees, except as otherwise provided herein, by mail, and on ballots supplied by the secretary, the number of representatives to which the State is entitled.

In those States in which affiliation of the State organization with this Society has been established and is maintained, in accordance with the provisions of Article VII of the Constitution of this Society, the number of representatives to which the State is entitled shall be elected at a convention of the members of this Society allocated to the State or after the manner set forth in the two preceding paragraphs, according as the State organization may determine; and for either purpose the secretary of this Society shall furnish to the secretary of the State organization, not later than the thirtieth (30th) day of April in each year, a certified list of the names and addresses of the members of this Society allocated to the State.

If the State organization determines that the election shall be made at a convention of the members of this Society, such convention shall be held either in the month of May or the month of June, and the call therefor shall be issued by the president of the State organization, shall set forth the place, time, and purpose, and shall be mailed by the secretary of the State organization to every member of this Society allocated to the State, according to the certified list, not later than fifteen (15) days prior to the date set for the convention. The convention so called and held shall be presided over by the president of the State organization as chairman and the secretary of the State organization shall act as the secretary thereof. The issue of the call for the convention and the minutes thereof, which latter especially shall set forth the names of those persons nominated for State representative or representatives and the number of votes received by each, shall be certified by the secretary of the State organization to the secretary of this Society, and therefrom the tellers of this Society shall determine the result of the election. The records of the convention shall remain in the custody of the State organization.

If the State organization determines that the election shall be conducted

after the manner set forth in the first and second paragraphs of this By-Law, the secretary of the State organization shall mail to every member of this Society allocated to the State, according to the certified list, and not later than the fifth (5th) day of May, a nominating ballot obtained from the secretary of this Society. The voting on nomination shall be closed on the twentieth (20th) day of May, and the secretary of the State organization shall notify the nominees of their nomination at least ten (10) days prior to the mailing to member of ballots for the election of representatives. Ballots for, the election of a representative or of representatives, of a form specified by the secretary of this Society, shall be mailed by the secretary of the State organization to the members of this Society allocated to the State, according to the certified list, not later than the tenth (10th) day of June. The voting on the election of representatives shall be closed on the twenty-fifth (25th) day of June, and within five days thereafter the names of the nominees and the number of votes cast for each shall be certified by the secretary of the State organization to the secretary of this Society, and therefrom the tellers of this Society shall determine the result of the election.

Vacancies in State representatives shall be filled by the president of this Society, who shall appoint the member who is certified to him by the secretary to have received in the last election the number of votes next highest to the number of votes received by the member or members elected, or the president may call a special election to fill the vacancy.

7. Election of Directors.

The secretary shall mail to each elected State representative, not later than the tenth (10th) day of July in each year, the names of the representatives elected in his district and the names of the two nominees in each State in the district who received the number of votes next highest to the number of votes received by the representative or representatives elected. The elected representatives of the States in each district shall elect from the list so furnished, during the month of July in each year, by mail and on ballots furnished by the secretary, the number of directors to which the district is entitled under the provisions of Article VI of the Constitution. In voting for directors each representative shall indicate his first, second, and third choices. In case any person fails to receive a majority of the first-choice votes the votes of the representatives shall be recounted with a value of three points given to first choice, two points given to second choice, and one point given to third choice, and the election of the director or directors shall be determined according to the total number of points so received by each candidate.

A vacancy in the Board of Directors shall be filled by the president of the Society, who shall appoint the member from the district who is certified to him by the secretary to have received in the last election the number of votes next highest to the number of votes received by the director or directors elected.

8. Standing Committees.

Standing committees shall be appointed by the president and their meetings shall be subject to call by the president or by their respective chairmen. In the appointment of standing committees the president shall

designate the chairman of each. Such committees and their functions and duties shall be as follows:

Committee on Admissions.—A committee, composed of three (3) members, whose duty it shall be to inquire into the eligibility of applicants for membership and to file with the secretary reports of acceptance or rejection signed by at least two members of the committee. All adverse reports shall be referred by the secretary to the Board of Directors for final action.

Committee on Budget and Finance.—A committee, composed of three (3) members, the chairman of which shall be a member of the Board of Directors and none of whom shall be officers of the Society, whose duty it shall be to recommend to the Board of Directors an annual budget and to make recommendations for raising and disbursing the funds of the Society.

Committee on Revision of Constitution and By-Laws.—A committee, composed of three (3) members, whose duty it shall be to receive and consider all proposed amendments to the Constitution and to the By-Laws of the Society and to report to the Board of Directors their recommendations with respect thereto.

Committee on State Legislation.—A committee, composed of five (5) members, whose duty it shall be to keep informed of all proposed or pending legislation in any of the States which may affect the interests of public accountants and to advise, counsel, and on request give assistance to State organizations and/or State boards.

Committee on Federal Legislation.—A committee, composed of five (5) members, whose duty it shall be to keep informed of all proposed or pending legislation in the Congress which may directly or indirectly affect the interests of certified public accountants or the interests of the people in the taxation of their incomes, and to recommend to the Board of Directors the action which, in their judgment, should be taken by the Society.

Committee on Complaints.—A committee, composed of five (5) members, whose duty it shall be to review the evidence submitted with each complaint against a member of this Society alleging conduct contrary to the precepts set forth in By-Law 12 and to submit to the Board of Directors of this Society, to the governing agency by which the member's certificate was issued, to the State organization in the State of such governing agency, and to the State organization in any other State in which the member may reside or practice, its findings and its opinion on the action which should be taken.

Committee on Education.—A committee, composed of five (5) members, whose duty it shall be to establish and maintain contact with institutions which provide courses of instruction in accounting, commerce, finance, economics, and/or business administration, and to advise and counsel with such institutions regarding the needs and desires of the accountancy profession in respect of such education.

Committee on Publication.—A committee, composed of three (3) members, whose duty it shall be to cooperate with and assist the editor of the official organ of the Society.

Committee on Relations with State Organizations.—A committee, composed of ten (10) members, one from each district, whose duty it shall be to encourage and promote the formation of societies of certified public accountants in States wherein such organizations have not been formed, and to advise and counsel with the officers and directors of State organizations

respecting the ways and means by which interest in their affairs and meetings may be stimulated and the methods by which affiliation with this Society may be established and maintained.

9. Offices.

This Society shall maintain an office in the City of Washington, D. C., and may maintain offices in such other cities as the Board of Directors shall determine.

10. Fees.

The fee for admission to membership in this Society shall be ten dollars (\$10) and it shall be remitted with the application for membership, excepting that it shall not be required from an applicant who submits satisfactory evidence that he is a member in good standing of a State organization.

11. Dues.

The annual dues of members shall be fifteen dollars (\$15) and shall be payable in the month of September, excepting that the amount of dues to be paid by a member for the first fiscal year of his membership shall be that part of fifteen dollars which represents the unexpired portion thereof, including the month in which the applicant is admitted to membership. These dues include an amount at the rate of two dollars (\$2) per annum to cover a subscription to the official organ of the Society—THE CERTIFIED PUBLIC ACCOUNTANT.

If a member so desires he shall have the privilege of paying his annual dues in semi-annual installments; one half in the month of September and one-half in the month of March next following. If a new member so desires he shall have the privilege of like semi-annual installments and of paying for the first half of the fiscal year that part of seven dollars and fifty cents (\$7.50) which represents the unexpired portion thereof, including the month in which the applicant is admitted to membership.

The secretary shall mail to every member, in the month of August, a notice of the amount of dues which should be paid in the next succeeding month. If a member remits only one-half of the annual dues a notice of the second half of said dues shall be mailed to him by the secretary in the month of February next following. If the secretary does not receive the dues of a member in the month in which they are payable he shall mail to the member a notice of delinquency within ten (10) days after the end of such month. If a member's dues remain unpaid at the end of two months succeeding the month in which they were payable the secretary shall make a report of such delinquency to the Board of Directors.

12. Precepts of Professional Conduct.

A certified public accountant should exemplify the spirit of the Golden Rule in all his relations and observe these precepts of conduct in his professional practice, viz:

1. Should exercise and display fairness and justice to the public as well as to clients.
2. Should not prepare, sign, or certify any report or statement which contains an essential misstatement of fact or conceals such a fact as would

result is the misrepresentation of the assets or liabilities, the solvency, the revenue, the expenses, the income or profits, of any business or institution, or the relation thereto of any individual, firm, or corporation. Reservations or qualifications, if not set forth in the affected items of any statement, should be set forth in referenced footnotes thereon or in an appended and signed recital or certificate.

3. Should not approve, sign, or certify accounts or statements which have not been verified under the supervision of himself or a person representing him in conformity with the next following precept.

4. Should not allow or permit any person to practice as his representative who is not a partner or regular employee, or who is not a certified public accountant in good standing and regularly engaged in the public practice of accounting.

5. Should not accept a retainer or perform any service or act which possibly might conflict with the interests of any client, without the knowledge and consent of such client.

6. Should hold inviolate, as confidential, all information obtained from any client or from the records of any client, except as permission to disclose information is obtained from the client or as disclosure may be required by legal process in proceedings under a criminal law or the bankruptcy law.

7. Should conduct himself so as not to come under suspension or disbarment by the United States Board of Tax Appeals, the Committee on Enrollment and Disbarment in the Treasury Department of the United States, by any superseding boards, committees, divisions, or tribunals, or by any department of a State government.

8. Should not agree to allow, or allow or pay directly or indirectly, to the laity any commission or brokerage on, or other participation in, the fees, proceeds, or profits of his professional work.

9. Should not agree to accept, or receive directly or indirectly, from the laity any commission, brokerage, or other participation for professional or commercial business turned over to others as an incident to service for a client except with the consent of and for the benefit of the client.

10. Should not engage in any other occupation or business conjointly with his professional practice in such a manner as would not be compatible or consistent therewith.

11. Should not solicit the client of another certified public accountant. This precept may not be construed to deny to any member the right to render service to any person, firm, or corporation specifically requesting it.

12. Should not offer employment to an employee of another certified public accountant without first informing the latter of such intention. This precept may not be construed as inhibiting negotiation with any person who seeks employment on his own initiative or in response to a public advertisement.

13. Should confine the holding out of himself as a certified public accountant to his right and privilege so to do under the laws of the State in which he is engaged in the public practice of accounting.

14. Should not advertise in a manner detrimental to the dignity or other interests of the profession of public accounting.

13. Suspension or Expulsion.

Any member may be suspended or expelled by the Board of Directors, if and when found guilty of a violation of any precept of professional conduct set forth in By-Law 12.

Any member who is reported by the secretary to the Board of Directors as delinquent in the payment of dues, as provided by By-Law 11, may be dropped from the membership rolls by order of the Board of Directors. After a member has been dropped from membership, his membership status may be restored by a two-thirds vote of the full Board of Directors.

Any member whose certificate as a certified public accountant shall have been revoked by any State may be expelled by the Board of Directors.

Revised as of June 1, 1926.